

BAR-N-BUS TRUST

England & Wales · Charity number 1055210

Details

Status	Registered
Legal form	Charitable company
Company number	02961054
Registered	1996-05-08
Register	View on the Charity Commission register

Contact

Address	The Hive 6 Honeypot Lane Basildon SS14 2JZ
Phone	01268543304
Email	susieking@barnbus.org.uk
Website	www.barnbus.org.uk

Activities

Objects: (1) to promote and maintain values found in Christianity through supporting and encouraging young people (predominantly 11-18 year olds) to embrace those values in their own lives. (2) to relieve need and advance the life chances of young people through: a. providing a listening ear, practical help and wise counsel to enable them to gain a sense of purpose, value, responsibility and self-confidence and thereby promote and stimulate their overall maturity and personal, social, emotional and spiritual development. To nurture personal resilience and help them develop a contributing role within the wider community. b. providing engagements and positive activities that offer a safe and supportive environment, giving new opportunities and, as appropriate, alternatives to behaviours and actions which could be detrimental to fullness of life (e.g. abuse, substance misuse, criminal behaviour etc.). (3) to promote equality, diversity and inclusion through: a. providing opportunities and an environment for young people to develop effective, lasting personal relationships with others, and to enable individuals from different backgrounds to get along together in a spirit of tolerance and mutual understanding

Activities: Reaching out to Young People

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Religious Activities, Amateur Sport
- **Who:** Children/young People

Geography

- **Area of benefit:** UNITED KINGDOM AND WORLD
- Essex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£256,108	£278,709	-	-
2024-04-05	£194,145	£243,079	-	-
2023-04-05	£387,493	£351,826	-	-
2022-04-05	£183,539	£155,643	-	-
2021-04-05	£99,725	£114,066	-	-

Trustees

Name	Role	Appointed
Aaron Watts		2024-04-26
Andrew Churchill		2015-11-10
Bola Oladimeji		2024-10-18
KEITH NORMAN		2011-11-25
Michael Webb		2023-10-09
Robert Dart		2024-04-26
Samantha Butt		2024-04-26
Susanna King		2023-10-09
Wayne Johnson		2021-09-20

BAR-N-BUS TRUST

England & Wales - Charity number 1055210

Accounts

Charity registration number 1055210 (England and Wales)

Company registration number 02961054

BAR-N-BUS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

BAR-N-BUS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Patron	Mr Nick Alston CBE, DL	(Since 26 April 2024)
Trustees	Mr Andrew Churchill Mr Keigh William Norman Mr Wayne Johnson Ms Susanna King Mr Robert Dart Mr Aaron Watts Mr Michael Webb Mrs Samantha Butt Mrs Bola Oladimejic	(Appointed 26 April 2024) (Appointed 26 April 2024) (Appointed 26 April 2024) (Appointed 18 October 2024)
Secretary	Ms Susanna King	
CEO	Mr Jamie Sawtell	
Charity number	1055210	
Company number	02961054	
Registered office	The Hive 6 Honeypot Lane Basildon Essex England SS14 2JZ	
Independent examiner	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ	

BAR-N-BUS TRUST

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BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their annual report and financial statements for the year ended 5 April 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019).

Operations

Bar 'n' Bus is a Christian charity working with young people throughout Essex. We provide professional, community based youth work delivering support programmes and services for young people aged 10-19

Work includes:

- Mobile Unit Outreach – drop-in community-based sessions using our bespoke Mobile Youth Vehicle.
- Detached Youth Work – on the street, engaging young people in the places they choose to gather.
- Targeted Youth Work Programmes – e.g. healthy relationships work, complimentary education reducing risk of exclusion, wellbeing programmes.
- In-School Mentoring – trained volunteers providing 1-2-1 to young people during the school day.

We work in partnership with local churches, schools, councils and groups to provide professional, community-based youth work, seeking transformation and fullness of life for young people. We employ professional youth workers as well as recruiting, training and supporting teams of volunteers to offer a wider provision of community youth work.

Public benefit

When considering where to focus our attention, the board of trustees have regard to the Charity Commission's guidance on public benefit and what this means for the charity.

The Charity is a Christian organisation whose primary aim is to reach out to young people this includes:

- Providing a listening ear, practical help and wise counsel to enable young people to gain a sense of purpose, value responsibility and self-confidence and thereby promote and stimulate their overall maturity and development, be it personal, social, emotional or spiritual.
- Provide facilities for youth work that provide a safe environment for young people, especially the under 18 group and those at risk, as a credible and wholesome alternative to negative influences such as drugs, alcohol, gambling addiction and crime.
- Provide opportunities and an environment for young people to develop effective, lasting personal relationships with others, and to enable individuals from different backgrounds to get along together in a spirit of tolerance, understanding and co-operation.
- Represent and reflect young people's views, attitudes, problems and aspirations to the media and community at large and to encourage young people to actively think about, intelligently discuss, comment on and appropriately act on the issues that affect them.

The programmes we have run to support these young people are set out below.

Programmes this year have included:

Over the past year we have continued to see an increasing demand for youth work support across our existing areas of Basildon, Castle Point and Rochford and further afield. To meet this need, our Youth Work Team have developed new programmes of outreach as well as creating specific targeted programmes to meet specialised needs.

Training and Development of our team has also been a focus of our work, with 2 staff members and 6 volunteers completing national youth work qualifications and 1 staff member starting their youth work degree and working towards national Professional Youth Worker status.

Working with Essex Council for Voluntary Youth Services, we have been able to offer our Level 2 Award in Youth Work Principles Qualification to a wider audience – training staff for a number of Youth work teams across the County.

Youth Work Delivery Programmes this year have included:

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Detached & Mobile Youth Work

The Mobile Youth Vehicle remains a central part of our operation, offering a weekly drop-in space for young people in multiple locations across south Essex. Young people connect with sessions which offer positive activities, advice and support from trusted adults and a support community culture. A large amount of our targeted and group work programmes are developed in response to the needs, desires and input of young people engaged 'on the street' through these projects.

Being Me

Our young women's programme continues to run in Rayleigh and Basildon, supporting over 40 young women each week. At the heart of the project is the desire to provide young women with an inclusive space where they can be themselves, explore their passions and interests, meet new friends, and grow in confidence and stature. Throughout the year the groups have had some amazing opportunities to visit West End shows, join for team building activities and support one another on a weekly basis.

Snowdon Experience 24

Supported by the Norman Garon Trust and Fowler Smith and Jones, the Snowdon Experience 24 project starting in January 2024, concluded this financial year in May 2024. The project was developed with our youth worker and a key young person who had a desire to climb a mountain. The 12 week programme developed included training walks, map reading skills, first aid, teambuilding, and communication sessions but the project also has a key focus on reflection and mental health with young people exploring concepts of pilgrimage and personal reflection as part of the challenge. The group all travelled to Wales in May 2024 and successfully reached the summit of Snowdon together. This was a huge achievement for all those involved!

In-School Targeted Programmes:

During 2025 Bar 'n' Bus workers offered 4 different in-school targeted programmes to assist young people's development.

The Reducing Exclusion project continued in Basildon, engaging 12 young people in a term-long project seeking to building confidence, respect and support networks for young people at risk of permanent school exclusion. The project is extremely well-received by schools with a high success rate of young people not just remaining in mainstream education but having a significantly increase sense of belonging and personal support through their school.

On Canvey Island, the team provided a Wellness Programme for young people who struggled with school engagement and attendance. Through the project, young people pushed their boundaries, explored new activities and reflected on their own mental health and wellbeing. Throughout the project, young people reported significant increases in positive mental health and were able to enhance and develop their own support networks.

In Rochford, the Firebreak programme was delivered with young people from 2 local secondary schools. The project saw 10 young people spending a week at Hadleigh Fire Station learning the skills of firefighting. It is a full-on programme for the young people, who learn to work together in difficult and pressured situations, push their limits and overcome challenges. The group did fantastically well and did themselves proud!

PLAAY is our most recent targeted programme in school. Preventing Long-term Anger & Aggression in Youth, it is a 10 session project for young men helping them to explore their feelings and responses. The programme explores topics such as anger and aggression, positive masculinity, vulnerability, mental health and support. The programme launched at the end of this financial year and initial feedback is hugely positive.

1-1 Support

Alongside all of our work, the team support over 40 young people each week through 1-1 engagements. This work seeks to provide more focused support for young people who need the time, attention and commitment of the 1-1 environment.

Review of activities and future developments

Our plans for 2025/26 are:

- Exploring longer term funding to grow and support our expanding youth work delivery
- Increase our youth work delivery capacity with increases to youth work staffing hours and volunteer engagement
- Developing and growing our training programmes to invest in our volunteers and grow our capacity
- Undertake a number of focused explorations as we reset our future vision. This will include exploring new geographic areas for our work, potential for larger resources (e.g. premises) and strategies for income generation with a social impact.

We are hugely grateful for the ongoing support we receive from our supporters.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Reserves

The Charity aims to have sufficient reserves to:

- provide funds to enable the Charity to continue its activities in the short term absence of funding.
- allow the Charity to continue to develop the services it is able to offer.
- allow the Charity to pursue its long term development plan to meet the needs of present and future youngsters.

In order to meet these requirements, the Charity aims to hold reserves equivalent to at least 25% of expenditure.

Structure, governance and management

Company and Charity law 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 surplus or deficit of the Charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial and otherwise. They are responsible for keeping proper accounting records which 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 Companies Act 2006. 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.

The trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of the company for the year ended 5 April 2025. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015 in preparing the annual report and financial statements of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Andrew Churchill

Mr Keigh William Norman

Mr Wayne Johnson

Mrs Mandy Wheeler

(Resigned 12 July 2024)

Ms Susanna King

Mr Robert Dart

(Appointed 26 April 2024)

Mr Aaron Watts

(Appointed 26 April 2024)

Mr Michael Webb

Mrs Samantha Butt

(Appointed 26 April 2024)

Mrs Bola Oladimejic

(Appointed 18 October 2024)

The trustees are grateful for the support of Mr Nick Alston CBE, DL as the Trust's patron. Nick is a former High Sheriff of Essex, he is closely involved with a number of charities across Essex and is also Vice-chair of the Governors at Anglia Ruskin University.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

Risk management

In accordance with the Charities (Accounts & Reports) Regulations 2000, the Charity regularly reviews the risks associated with running the Charity. The principal risks are:

- financial control systems to protect its assets and to prevent and detect fraud and other irregularities.
- the environment and youth cultures.
- regulations with regard to employment law and taxation are complied with.
- health and personal safety and safeguarding of its staff, volunteers and clients.

Where the Charity finds areas which they consider to be of risk to the Charity, they have taken the appropriate action including where necessary seeking professional advice.

Organisation

The Charity is governed by a Board of Trustees drawn from the business community and local churches. The day to day management is delegated to the Chief Executive Officer who is responsible for the management of the staff and volunteers, under the supervision of the trustees.

On the 26th April 2024 Susanna King took over from Andrew Churchill as Secretary.

Administration

General administration is covered by the CEO.

Income generation

The principle source of income continued to be donations from Christian organisations, Christian minded individuals, grants from national and local charitable organisations and from local authority funding and partnerships. The Trustees on behalf of the Trust recognise the grants received from local authorities who, by doing so are acknowledging the positive contribution of the Bar'N'Bus Trust to the local communities that they seek to serve.

Legal status

The Charity is a Company limited by Guarantee and is bound under the Companies Act 2006 and Charities Act 2011.

Volunteers

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising.

Conclusion

I would like to thank all those involved in the Trust, whether as employees, volunteers (trustees and youth workers) or donors and supporters, in helping make this year one of continued success.

The trustees' report was approved by the Board of Trustees.



Mr Wayne Johnson
Trustee and chair

13 July 2025

BAR-N-BUS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BAR-N-BUS TRUST

I report to the trustees on my examination of the financial statements of Bar-N-Bus Trust (the charity) for the year ended 5 April 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.


Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of Institute of Chartered Accountants in 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 charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



Francis James & Partners LLP

1386 London Road

Leigh on Sea

Essex

SS9 2UJ

England

7 July 2025



BAR-N-BUS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
Income from:							
Donations and legacies	3	13,791	240,390	254,181	24,534	168,084	192,618
Investments	4	1,927	-	1,927	1,527	-	1,527
Total income		<u>15,718</u>	<u>240,390</u>	<u>256,108</u>	<u>26,061</u>	<u>168,084</u>	<u>194,145</u>
Expenditure on:							
Raising funds	5	-	-	-	74	76	150
Charitable activities	6	22,021	256,688	278,709	37,828	205,101	242,929
Total expenditure		<u>22,021</u>	<u>256,688</u>	<u>278,709</u>	<u>37,902</u>	<u>205,177</u>	<u>243,079</u>
Net expenditure		(6,303)	(16,298)	(22,601)	(11,841)	(37,093)	(48,934)
Transfers between funds		131	(131)	-	305	(305)	-
Net movement in funds	8	(6,172)	(16,429)	(22,601)	(11,536)	(37,398)	(48,934)
Reconciliation of funds:							
Fund balances at 6 April 2024		54,088	20,213	74,301	65,624	57,611	123,235
Fund balances at 5 April 2025		<u>47,916</u>	<u>3,784</u>	<u>51,700</u>	<u>54,088</u>	<u>20,213</u>	<u>74,301</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BAR-N-BUS TRUST

BALANCE SHEET AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	12		14,814		16,392
Current assets					
Debtors	13	3,606		14,137	
Cash at bank and in hand		63,252		137,849	
		66,858		151,986	
Creditors: amounts falling due within one year	14	(29,972)		(94,077)	
Net current assets			36,886		57,909
Total assets less current liabilities			51,700		74,301
Net assets excluding pension liability			51,700		74,301
The funds of the charity					
Restricted income funds	15		3,784		20,213
Unrestricted funds			47,916		54,088
			51,700		74,301

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on ^{15th} 7 July 2025



Mr Andrew Churchill
Trustee



Mr Wayne Johnson
Trustee and chair

Company registration number 02961054 (England and Wales)

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

Bar-N-Bus Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Hive, 6 Honeypot Lane, Basildon, Essex, SS14 2JZ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% on reducing balance
Computers	25% on cost
Motor vehicles	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	13,791	-	13,791	24,534	-	24,534
Grants	-	240,390	240,390	-	168,084	168,084
	<u>13,791</u>	<u>240,390</u>	<u>254,181</u>	<u>24,534</u>	<u>168,084</u>	<u>192,618</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	1,927	1,527
	<u>1,927</u>	<u>1,527</u>

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising and publicity						
Other fundraising costs	-	-	-	74	76	150
	<u>-</u>	<u>-</u>	<u>-</u>	<u>74</u>	<u>76</u>	<u>150</u>

6 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Mobile running costs	7,249	3,598
Community and mentoring	33,236	30,523
	<u>40,485</u>	<u>34,121</u>
Share of support and governance costs (see note 7)		
Support	236,184	206,858
Governance	2,040	1,950
	<u>278,709</u>	<u>242,929</u>
Analysis by fund		
Unrestricted funds	22,021	37,828
Restricted funds	256,688	205,101
	<u>278,709</u>	<u>242,929</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

7	Support costs allocated to activities	2025	2024
		£	£
	Staff costs	210,270	185,914
	Depreciation	2,306	3,544
	Training	8,375	718
	Office costs	5,890	5,809
	Telephone	645	795
	Advertising	54	-
	Sundries	175	365
	Motor expenses	5,805	8,305
	Insurance	1,606	1,345
	Subscriptions	295	-
	Bank charges	64	63
	Repairs and renewals	699	-
	Governance costs	2,040	1,950
		<u>238,224</u>	<u>208,808</u>
	Analysed between:		
	Charitable activities	<u>238,224</u>	<u>208,808</u>
8	Net movement in funds	2025	2024
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable to the charity's independent examiner:		
	- for the independent examination of the charity's financial statements	1,260	1,170
	- for other financial services	780	780
	Depreciation of owned tangible fixed assets	2,306	3,544
		<u>2,306</u>	<u>3,544</u>
9	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
10	Employees		
	The average monthly number of employees during the year was:		
		2025	2024
		Number	Number
		<u>7</u>	<u>7</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

10 Employees	(Continued)	
Employment costs	2025 £	2024 £
Wages and salaries	210,270	185,914

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 6 April 2024	12,596	5,657	14,950	33,203
Additions	-	728	-	728
At 5 April 2025	12,596	6,385	14,950	33,931
Depreciation and impairment				
At 6 April 2024	5,714	5,328	5,769	16,811
Depreciation charged in the year	877	258	1,171	2,306
At 5 April 2025	6,591	5,586	6,940	19,117
Carrying amount				
At 5 April 2025	6,005	799	8,010	14,814
At 5 April 2024	6,882	329	9,181	16,392

13 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Other debtors	3,606	14,137

14 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	5,349	5,065
Accruals and deferred income	24,623	89,012
	29,972	94,077

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 6 April 2023	Movement in funds			Balance at 6 April 2024	Movement in funds			Balance at 5 April 2025
		Incoming resources	Resources expended	Transfers		Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	
Restricted fund	57,611	168,084	(205,177)	(305)	20,213	240,390	(256,688)	(131)	3,784
	<u>57,611</u>	<u>168,084</u>	<u>(205,177)</u>	<u>(305)</u>	<u>20,213</u>	<u>240,390</u>	<u>(256,688)</u>	<u>(131)</u>	<u>3,784</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2024	Incoming resources	Resources expended	Transfers At 5 April 2025	
	£	£	£	£	£
General funds	54,088	15,718	(22,021)	131	47,916
	<u>54,088</u>	<u>15,718</u>	<u>(22,021)</u>	<u>131</u>	<u>47,916</u>
Previous year:	At 6 April 2023	Incoming resources	Resources expended	Transfers At 5 April 2024	
	£	£	£	£	£
General funds	65,624	26,061	(37,902)	305	54,088
	<u>65,624</u>	<u>26,061</u>	<u>(37,902)</u>	<u>305</u>	<u>54,088</u>

17 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Fund balances at 5 April 2025 are represented by:						
Tangible assets	14,814	-	14,814	16,392	-	16,392
Current assets/(liabilities)	33,102	3,784	36,886	37,698	20,211	57,909
	<u>47,916</u>	<u>3,784</u>	<u>51,700</u>	<u>54,090</u>	<u>20,211</u>	<u>74,301</u>

18 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

BAR-N-BUS TRUST

England & Wales - Charity number 1055210

Accounts

Charity registration number 1055210

Company registration number 02961054 (England and Wales)

BAR-N-BUS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

BAR-N-BUS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Patron	Mr Nick Alston CBE, DL	(Since 26 April 2024)
Trustees	Mr A Churchill Mr K Norman Mr W Johnson Mrs Mandy Wheeler Susanna King Mr Robert Dart Mr Aaron Watts Mr Michael Webb Mrs Samantha Butt	(Appointed 9 October 2023) (Appointed 26 April 2024) (Appointed 26 April 2024) (Appointed 9 October 2023) (Appointed 26 April 2024)
Secretary	Mr A Churchill	
CEO	Mr J Sawtell	
Charity number	1055210	
Company number	02961054	
Registered office	The Hive 6 Honeypot Lane Basildon Essex England SS14 2JZ	
Independent examiner	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ	

BAR-N-BUS TRUST

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019).

Operations

Bar 'n' Bus is a Christian charity working with young people throughout Essex. We provide professional, community based youth work delivering support programmes and services for young people aged 10-19

Work includes:

Mobile Unit Outreach – drop-in community-based sessions using our bespoke Mobile Youth Vehicle.

Detached Youth Work – on the street, engaging young people in the places they choose to gather.

Targeted Youth Work Programmes – e.g. healthy relationships work, complimentary education reducing risk of exclusion, wellbeing programmes.

In-School Mentoring – trained volunteers providing 1-2-1 to young people during the school day.

We work in partnership with local churches, schools, councils and groups to provide professional, community-based youth work, seeking transformation and fullness of life for young people. We employ professional youth workers as well as recruiting, training and supporting teams of volunteers to offer a wider provision of community youth work.

Our heart is to provide programmes for young people in the location of their choosing, rather than bringing them to our own venues. A large amount of our work takes place 'on the street' with detached youth workers engaging young people in parks, high streets and playgrounds, as well as utilising mobile youth vehicles for outreach sessions. We also provide a large amount of in-school support with a growing volunteer mentoring programme, bespoke group work and outreach programmes.

Our plans for 2024/25 are:

- Exploring longer term funding to grow and support our expanding youth work delivery
- Increase our youth work delivery capacity with increased youth work staffing hours and volunteer engagement
- Vision set for the longer term exploring potential for larger resource needs (e.g. premises) and staff structures
- Increase effectiveness of trustee board with clear roles, responsibilities, and individual oversights

Specific youth work developments include:

- Growing our community work provision in Castle Point to complement our in-school programmes
- Expanding and developing our mobile youth work provision to reach more young people with new opportunities
- Develop accessible ways in which young people can influence the direction and management of our whole operation

We are hugely grateful for the ongoing support we receive from our supporters.

Public benefit

When considering where to focus our attention, the board of trustees have regard to the Charity Commission's guidance on public benefit and what this means for the charity.

Programmes this year have included:

Over the past year we have focused on deepening our work in Basildon, Castle Point and Rochford with work being pioneered by our Youth Work Team. Our 3 Youth Development Workers have been growing our programmes with the assistance of our 3 Youth Support Workers, expanding services to young people. We have successfully trained 2 members of staff with Nationally recognised Youth Work qualifications and 2 more staff are currently enrolled in the training process.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Detached & Mobile Youth Work

We are now in our second year of using our bespoke Mobile Youth Vehicle which provides a pop-up drop-in space for young people in a number of locations across the south of Essex. The vehicle deploys on site to provide a safe and engaging space for young people to meet each other, chat with the team and get involved in positive activities. For some young people the drop-in provides a regular safe and social space, but for most it is also an access point to our other youth work provisions as they build initial relationships with the team here and then link with more structured sessions - or help to plans new programmes.

In-School Mentoring

Over 70 young people receive 1-2-1 support from the Bar 'n' Bus team each week across 10 local secondary schools. Mentoring is undertaken by both the staff team and trained volunteers and provides young people with a trusted adult to speak with each week as part of their school timetable. The team have seen great success in helping young people to grow in confidence, stay connected with mainstream education, achieve more than they imagined they could and overcome complex and challenging personal situations. There is a huge demand for this work from schools and feedback to the team is extremely positive.

Food Education Programmes

Provided in partnership with Active Essex, the Food Education Fund has allowed the team to build food education into a number of our different programmes. This started with ongoing support for our Basildon cooking programmes, but has now expanded to enable us to run cooking programmes on the mobile vehicle with young people who would never attend a structured session. Young people have learnt a range of different cooking skills as well as thinking about healthy lifestyles through the sessions.

Being Me

Being Me started as a Self Defence Programme for young women and has grown into a weekly peer support programme which runs in Rayleigh and Basildon. Young women who completed a Self Defence course are invited to join the ongoing group who develop their own programme of activities and opportunities including arts, cooking and social activities. Through the programme young women have had the space to support one another, work with key members of staff and experience new opportunities and challenges.

Snowdon Experience 24

Support by the Norman Garon Trust and Fowler Smith and Jones, the Snowdon Experience 24 project offers a key group of young people the chance to take on the challenge of conquering a mountain. The 12 week programme includes training walks, map reading skills, first aid, team building and communication sessions but the project also has a key focus on reflection and mental health with young people exploring concepts of pilgrimage and personal reflection as part of the challenge. The project reaches its conclusion in May 2024 when the group travel to Wales to climb the mountain together.

Reducing Exclusion

Through 2023-24 Bar 'n' Bus has delivered 3 12-week programmes with Basildon schools with a specific focus on reducing school exclusion. Working with cohorts of young people who are all assessed as 'at risk of exclusion' the programme offers focused physical activity, personal reflection and enrichment activities. This has included weekly boxing sessions, climbing over the O2, working with animals, learning to cook, visiting Westminster and exploring mental health. Through the project young people have built a greater engagement with their school and specific members of teaching staff who they now see as key support for them within the school community. The team has been able to work with schools to adjust approaches to young people by seeing them as individuals with specific needs and this has been a key factor in the success of maintaining young people's engagement with mainstream education.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

Review of activities and future developments

The Charity is a Christian organisation whose primary aim is to reach out to young people this includes:

- Providing a listening ear, practical help and wise counsel to enable young people to gain a sense of purpose, value responsibility and self-confidence and thereby promote and stimulate their overall maturity and development, be it personal, social, emotional or spiritual.
- Provide facilities for youth work that provide a safe environment for young people, especially the under 18 group and those at risk, as a credible and wholesome alternative to negative influences such as drugs, alcohol, gambling addiction and crime.
- Provide opportunities and an environment for young people to develop effective, lasting personal relationships with others, and to enable individuals from different backgrounds to get along together in a spirit of tolerance, understanding and co-operation.
- Represent and reflect young people's views, attitudes, problems and aspirations to the media and community at large and to encourage young people to actively think about, intelligently discuss, comment on and appropriately act on the issues that affect them.

Reserves

The Charity aims to have sufficient reserves to:-

- Provide funds to enable the Charity to continue its activities in the short term absence of funding.
- Allow the Charity to continue to develop the services it is able to offer.
- Allow the Charity to pursue its long term development plan to meet the needs of present and future youngsters.

In order to meet these requirements, the Charity aims to hold reserves equivalent to at least 25% of expenditure.

Structure, governance and management

Company and Charity law 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 surplus or deficit of the Charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial and otherwise. They are responsible for keeping proper accounting records which 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 Companies Act 2006. 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.

The trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of the company for the year ended 5 April 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015 in preparing the annual report and financial statements of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Churchill

Mr K Norman

Mr W Johnson

Mrs Mandy Wheeler

Susanna King

(Appointed 9 October 2023)

Mr Robert Dart

(Appointed 26 April 2024)

Mr Aaron Watts

(Appointed 26 April 2024)

Mr Michael Webb

(Appointed 9 October 2023)

Mrs Samantha Butt

(Appointed 26 April 2024)

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2024

The trustees also welcomed Nick Alston CBE, DL as the Trust's patron. Nick is a former High Sheriff of Essex, he is closely involved with a number of charities across Essex and is also Vice-chair of the Governors at Anglia Ruskin University.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

In accordance with the Charities (Accounts & Reports) Regulations 2000, the Charity regularly reviews the risks associated with running the Charity. The principal risks are:-

- Financial control systems to protect its assets and to prevent and detect fraud and other irregularities.
- The environment and youth cultures.
- Regulations with regard to employment law and taxation are complied with.
- Health and personal safety and safeguarding of its staff, volunteers and clients.

Where the Charity finds areas which they consider to be of risk to the Charity, they have taken the appropriate action including where necessary seeking professional advice.

Organisation

The Charity is governed by a Board of Trustees drawn from the business community and local churches. The day to day management is delegated to the Chief Executive Officer who is responsible for the management of the staff and volunteers, under the supervision of the trustees.

On the 26th April 2024 Susanna King took over from Andrew Churchill as Secretary.

During the year Mr W Johnson replaced Mr K Norman as chairman, with effect from 16th November 2023.

During the year 5 Trustees have been recruited.

Administration

General administration is covered by the CEO.

Income generation

The principle source of income continued to be donations from Christian organisations, Christian minded individuals, grants from national and local charitable organisations and from local authority funding and partnerships. The Trustees on behalf of the Trust recognise the grants received from local authorities who, by doing so are acknowledging the positive contribution of the Bar'N'Bus Trust to the local communities that they seek to serve.

Legal status

The Charity is a Company limited by Guarantee and is bound under the Companies Act 2006 and Charities Act 2011.

Volunteers

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising.

Conclusion

I would like to thank all those involved in the Trust, whether as employees, volunteers (trustees and youth workers) or donors and supporters, in helping make this year one of continued success.

The trustees' report was approved by the Board of Trustees.



Mr W Johnson
Trustee and chair

12th July 2024

BAR-N-BUS TRUST
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BAR-N-BUS TRUST

I report to the trustees on my examination of the financial statements of Bar-N-Bus Trust (the charity) for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



Francis James & Partners LLP

1386 London Road
Leigh on Sea
Essex
SS9 2UJ
England

Dated: 8 July 2024

BAR-N-BUS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	24,534	-	24,534	47,199	-	47,199
Charitable activities	4	-	168,084	168,084	-	339,917	339,917
Investments	5	1,527	-	1,527	377	-	377
Total income		<u>26,061</u>	<u>168,084</u>	<u>194,145</u>	<u>47,576</u>	<u>339,917</u>	<u>387,493</u>
Expenditure on:							
Raising funds	6	74	76	150	8	208	216
Charitable activities	7	37,828	205,101	242,929	50,595	301,015	351,610
Total expenditure		<u>37,902</u>	<u>205,177</u>	<u>243,079</u>	<u>50,603</u>	<u>301,223</u>	<u>351,826</u>
Net income/(expenditure)		(11,841)	(37,093)	(48,934)	(3,027)	38,694	35,667
Transfers between funds		305	(305)	-	3,963	(3,963)	-
Net movement in funds	9	(11,536)	(37,398)	(48,934)	936	34,731	35,667
Reconciliation of funds:							
Fund balances at 6 April 2023		65,624	57,611	123,235	64,688	22,880	87,568
Fund balances at 5 April 2024		<u>54,088</u>	<u>20,213</u>	<u>74,301</u>	<u>65,624</u>	<u>57,611</u>	<u>123,235</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

BAR-N-BUS TRUST

BALANCE SHEET

AS AT 5 APRIL 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	13		16,392		19,631
Current assets					
Debtors	14	14,137		3,948	
Cash at bank and in hand		137,849		106,418	
		151,986		110,366	
Creditors: amounts falling due within one year	15	(94,077)		(6,762)	
Net current assets			57,909		103,604
Total assets less current liabilities			74,301		123,235
Net assets excluding pension liability			74,301		123,235
The funds of the charity					
Restricted income funds	16		20,213		57,611
Unrestricted funds			54,088		65,624
			74,301		123,235


The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2024.

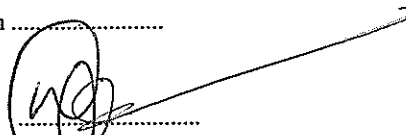
The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the trustees on


.....
Mr A Churchill
Trustee


.....
Mr W Johnson
Trustee and chair

Company registration number 02961054 (England and Wales)

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Charity information

Bar-N-Bus Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is The Hive, 6 Honeypot Lane, Basildon, Essex, SS14 2JZ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% on reducing balance
Computers	25% on cost
Motor vehicles	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	24,534	47,199

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

4 Income from charitable activities

	Restricted funds 2024 £	Restricted funds 2023 £
Charitable activities		
Performance related grants	168,084	339,917
	<u> </u>	<u> </u>

5 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	1,527	377
	<u> </u>	<u> </u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising and publicity						
Other fundraising costs	74	76	150	8	208	216
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Mobile units	19	175,472
Mobile unit and van expenses	3,579	6,244
Community and mentoring	30,523	8,126
	34,121	189,842
Share of support and governance costs (see note 8)		
Support	206,858	159,886
Governance	1,950	1,882
	242,929	351,610
	242,929	351,610
Analysis by fund		
Unrestricted funds	37,828	50,595
Restricted funds	205,101	301,015
	242,929	351,610
	242,929	351,610

8 Support costs allocated to activities

	2024 £	2023 £
Staff costs	185,914	135,491
Depreciation	3,544	4,488
Training	718	3,406
Office costs	5,809	5,961
Telephone	795	532
Sundries	365	337
Motor expenses	8,305	5,784
Insurance	1,345	2,612
Subscriptions	-	524
Bank charges	63	65
Repairs and renewals	-	686
Governance costs	1,950	1,882
	208,808	161,768
	208,808	161,768
Analysed between:		
Charitable activities	208,808	161,768
	208,808	161,768

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

9	Net movement in funds	2024	2023
		£	£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned tangible fixed assets	3,544	4,488
	<u> </u>	<u> </u>

10 Trustees

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

11 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	7	5
	<u> </u>	<u> </u>

Employment costs

	2024	2023
	£	£

Wages and salaries	185,914	135,491
	<u> </u>	<u> </u>

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

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

13 Tangible fixed assets

	Plant and equipment	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 6 April 2023	12,596	5,352	14,950	32,898
Additions	-	305	-	305
At 5 April 2024	<u>12,596</u>	<u>5,657</u>	<u>14,950</u>	<u>33,203</u>
Depreciation and impairment				
At 6 April 2023	4,500	4,618	4,149	13,267
Depreciation charged in the year	1,214	710	1,620	3,544
At 5 April 2024	<u>5,714</u>	<u>5,328</u>	<u>5,769</u>	<u>16,811</u>
Carrying amount				
At 5 April 2024	<u>6,882</u>	<u>329</u>	<u>9,181</u>	<u>16,392</u>
At 5 April 2023	<u>8,096</u>	<u>734</u>	<u>10,801</u>	<u>19,631</u>

14 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	14,137	3,948
	<u>14,137</u>	<u>3,948</u>

15 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	5,065	4,027
Accruals and deferred income	89,012	2,735
	<u>94,077</u>	<u>6,762</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Balance at 6 April 2022 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 6 April 2023 £	Incoming resources £	Movement in funds Resources expended £	Transfers £	Balance at 5 April 2024 £
Restricted fund	22,880	339,917	(301,223)	(3,963)	57,611	168,084	(205,177)	(305)	20,213
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

BAR-N-BUS TRUST

England & Wales - Charity number 1055210

Accounts

Charity registration number 1055210

Company registration number 02961054 (England and Wales)

BAR-N-BUS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023
PAGES FOR FILING WITH REGISTRAR

BAR-N-BUS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Churchill Mr K Norman (Chair) Mr W Johnson Mrs Mandy Wheeler
Secretary	Mr A Churchill
Charity number	1055210
Company number	02961054
Registered office	Park Farm House Hadleigh Farm Estate Castle Lane Hadleigh Essex England SS7 2AP
Independent examiner	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ

BAR-N-BUS TRUST

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 17

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their annual report and financial statements for the year ended 5 April 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019).

Operations

Bar 'n' Bus is a Christian charity working with young people throughout Essex. We provide professional, community based youth work delivering support programmes and services for young people aged 10-19.

Work includes:

Mobile Unit Outreach – drop-in community-based sessions using our bespoke Mobile Youth Vehicle. Detached Youth Work – on the street, engaging young people in the places they choose to gather. Targeted Youth Work Programmes – e.g. healthy relationships work, complimentary education reducing risk of exclusion, wellbeing programmes.

We work in partnership with local churches, schools, councils and groups to provide professional, community-based youth work, seeking transformation and fullness of life for young people. We employ professional youth workers as well as recruiting, training and supporting teams of volunteers to offer a wider provision of community youth work.

Our heart is to provide programmes for young people in the location of their choosing, rather than bringing them to our own venues. A large amount of our work takes place 'on the street' with detached youth workers engaging young people in parks, high streets and playgrounds, as well as utilising mobile youth vehicles for outreach sessions. We also provide a large amount of in-school support with a growing volunteer mentoring programme, bespoke group work and outreach programmes.

This year our work has continued to grow across the South of Essex as we engage with young people in our communities. In addition to our 3 Youth Development Workers, we were pleased to grow our team further by appointing 2 part time youth support workers and a full time positive activities worker to assist with delivery of the work.

A big development during the past year has been the provision of our brand new bespoke mobile unit for youth work. The new 'bus' was built with funds received through the government's Youth Investment Fund. The vehicle expands on site to provide an open-plan space for 15 to 20 young people.

The vehicle has been extensively used throughout the year to enhance our street-based provision and provide young people with a safe space to meet each other and the youth work team in the locations that are suitable for them.

Currently the team runs 4 weekly sessions with the vehicle in Basildon, Rayleigh and Hullbridge, as well as a provision as a wellbeing space during lunch times in a local school.

Wider detached youth work also includes multi-sport sessions in local parks and links with a local leisure centre to provide positive activities for young people.

In-school mentoring has seen significant growth and we now provide 1-2-1 support to young people in 10 schools across Basildon, Castle Point and Rochford districts. Mentoring is provided by both professional Youth Workers and trained volunteers. Currently over 80 young people receive mentoring support each week through this programme.

Group work programmes have also been highly successful this year and include:

Cooking Programme – running from Basildon Salvation Army and supporting young people through development of essential life skills.
Young Women's Self Defence – programmes delivered in Rayleigh and Basildon.
Being Me Rayleigh – a young women's peer support programme developed from the self defence course.

Funding was also obtained to start a programme in Basildon schools with a focus on reducing school exclusion. This started from April 2023.

In late 2022 we were funded by the Police and Crime Commissioner through the Home Office Safer Streets fund to provide professional youth work training to voluntary groups working in Chelmsford and this year took a cohort of 10 volunteer youth workers through their Level 2 Youth Work Principles qualification.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

Our plans for 2023/24 are:

- Increase sustainability and secure funding base.
- Further develop our youth work team through providing strategic training opportunities
- Develop a clear programme of youth work delivery based on needs access through current outreach.
- Further develop and increase the effectiveness of administration for the organisation, specifically the recruitment of an administrator
- Develop the Trustee board, in particular recruiting up to a further 3 Trustees and appointing a new Chair person

We are very excited about the proposed developments and resource options that we have this year. It is expected that the year will be a challenge but we continue to be committed to providing the best options for the amazing young people and communities with whom we work.

We are grateful to the on-going support we receive from our supporters.

Public benefit

When considering where to focus our attention, the board of trustees have regard to the Charity Commission's guidance on public benefit and what this means for the charity.

Review of activities and future developments

The Charity is a Christian organisation whose primary aim is to reach out to young people this includes:

- Providing a listening ear, practical help and wise counsel to enable young people to gain a sense of purpose, value responsibility and self-confidence and thereby promote and stimulate their overall maturity and development, be it personal, social, emotional or spiritual.
- Provide facilities for youth work that provide a safe environment for young people, especially the under 18 group and those at risk, as a credible and wholesome alternative to negative influences such as drugs, alcohol, gambling addiction and crime.
- Provide opportunities and an environment for young people to develop effective, lasting personal relationships with others, and to enable individuals from different backgrounds to get along together in a spirit of tolerance, understanding and co-operation.
- Represent and reflect young people's views, attitudes, problems and aspirations to the media and community at large and to encourage young people to actively think about, intelligently discuss, comment on and appropriately act on the issues that affect them.

Reserves

The Charity aims to have sufficient reserves to:-

- Provide funds to enable the Charity to continue its activities in the short term absence of funding.
- Allow the Charity to continue to develop the services it is able to offer.
- Allow the Charity to pursue its long term development plan to meet the needs of present and future youngsters.

In order to meet these requirements, the Charity aims to hold reserves equivalent to at least 25% of expenditure.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Structure, governance and management

Company and Charity law 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 surplus or deficit of the Charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial and otherwise. They are responsible for keeping proper accounting records which 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 Companies Act 2006. 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.

The trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of the company for the year ended 5 April 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015 in preparing the annual report and financial statements of the charity.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Churchill

Mr K Norman (Chair)

Mrs J Hughes

(Resigned 28 November 2022)

Mr W Johnson

Mrs Mandy Wheeler

Rev'd Canon Jane Richards

(Resigned 23 January 2023)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

In accordance with the Charities (Accounts & Reports) Regulations 2000, the Charity regularly reviews the risks associated with running the Charity. The principal risks are:-

- Financial control systems to protect its assets and to prevent and detect fraud and other irregularities.
- The environment and youth cultures.
- Regulations with regard to employment law and taxation are complied with.
- Health and personal safety and safeguarding of its staff, volunteers and clients.

Where the Charity finds areas which they consider to be of risk to the Charity, they have taken the appropriate action including where necessary seeking professional advice.

Organisation

The Charity is governed by a Board of Trustees drawn from the business community and local churches. The day to day management is delegated to the Chief Executive Officer who is responsible for the management of the staff and volunteers, under the supervision of the trustees.

During the year 2 of the Trustees resigned, we are actively recruiting more Trustees.

Administration

General administration is covered by the CEO.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Income generation

The principle source of income continued to be donations from Christian organisations, Christian minded individuals, grants from national and local charitable organisations and from local authority funding and partnerships. The Trustees on behalf of the Trust recognise the grants received from local authorities who, by doing so are acknowledging the positive contribution of the Bar'N'Bus Trust to the local communities that they seek to serve.

Legal status

The Charity is a Company limited by Guarantee and is bound under the Companies Act 2006 and Charities Act 2011.

Volunteers

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising.

Conclusion

I would like to thank all those involved in the Trust, whether as employees, volunteers (trustees and youth workers) or donors and supporters, in helping make this year one of continued success.

The trustees' report was approved by the Board of Trustees.

Mr K Norman (Chair)

Trustee

10 July 2023

BAR-N-BUS TRUST
INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF BAR-N-BUS TRUST

I report to the trustees on my examination of the financial statements of Bar-N-Bus Trust (the charity) for the year ended 5 April 2023.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity'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 Institute of Chartered Accountants in 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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Francis James & Partners LLP

1386 London Road
Leigh on Sea
Essex
SS9 2UJ
England

Dated: 10 July 2023

BAR-N-BUS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	3	47,199	-	47,199	48,588	-	48,588
Charitable activities	4	-	339,917	339,917	-	134,944	134,944
Investments	5	377	-	377	7	-	7
Total income		47,576	339,917	387,493	48,595	134,944	183,539
<u>Expenditure on:</u>							
Raising funds	6	8	208	216	434	330	764
Charitable activities	7	50,595	301,015	351,610	23,394	131,485	154,879
Total expenditure		50,603	301,223	351,826	23,828	131,815	155,643
Net (outgoing)/incoming resources before transfers		(3,027)	38,694	35,667	24,767	3,129	27,896
Gross transfers between funds		3,963	(3,963)	-	16,170	(16,170)	-
Net income for the year/ Net movement in funds		936	34,731	35,667	40,937	(13,041)	27,896
Fund balances at 6 April 2022		64,688	22,880	87,568	23,751	35,921	59,672
Fund balances at 5 April 2023		65,624	57,611	123,235	64,688	22,880	87,568

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BAR-N-BUS TRUST

BALANCE SHEET AS AT 5 APRIL 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		19,631		20,498
Current assets					
Debtors	13	3,948		171,049	
Cash at bank and in hand		106,418		67,839	
		<u>110,366</u>		<u>238,888</u>	
Creditors: amounts falling due within one year	14	(6,762)		(171,818)	
Net current assets			<u>103,604</u>		<u>67,070</u>
Total assets less current liabilities			<u><u>123,235</u></u>		<u><u>87,568</u></u>
Income funds					
Restricted funds	15		57,611		22,880
Unrestricted funds			65,624		64,688
			<u>123,235</u>		<u>87,568</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2023.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared and delivered in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 10 July 2023

Mr A Churchill
Trustee

Mr K Norman (Chair)
Trustee

Company registration number 02961054

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Bar-N-Bus Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Park Farm House, Hadleigh Farm Estate, Castle Lane, Hadleigh, Essex, SS7 2AP, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% on reducing balance
Computers	25% on cost
Motor vehicles	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	47,199	48,588

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

4 Charitable activities

	Youth support	Youth support
	2023	2022
	£	£
Performance related grants	339,917	134,944
	<u> </u>	<u> </u>

5 Investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Interest receivable	377	7
	<u> </u>	<u> </u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

6	Raising funds	2023			2022		
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		£	£	£	£	£	£
	Fundraising and publicity	8	208	216	434	330	764
	Other fundraising costs	8	208	216	434	330	764

BAR-N-BUS TRUST

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023**

7 Charitable activities

	Youth support	
	2023	2022
	£	£
Mobile units	175,472	1
Mobile unit and van expenses	6,244	556
Community and mentoring	8,126	8,980
	189,842	9,537
Share of support costs (see note 8)	159,886	143,560
Share of governance costs (see note 8)	1,882	1,782
	351,610	154,879
Analysis by fund		
Unrestricted funds	50,595	23,394
Restricted funds	301,015	131,485
	351,610	154,879

8 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	135,491	-	135,491	122,650	-	122,650
Depreciation	4,488	-	4,488	4,608	-	4,608
Training	3,406	-	3,406	1,994	-	1,994
Office costs	5,961	-	5,961	5,418	-	5,418
Telephone	532	-	532	724	-	724
Sundries	337	-	337	232	-	232
Motor expenses	5,784	-	5,784	4,288	-	4,288
Insurance	2,612	-	2,612	2,461	-	2,461
Subscriptions	524	-	524	135	-	135
Bank charges	65	-	65	19	-	19
Repairs and renewals	686	-	686	1,031	-	1,031
Legal and professional	-	1,882	1,882	-	1,782	1,782
	159,886	1,882	161,768	143,560	1,782	145,342
Analysed between						
Charitable activities	159,886	1,882	161,768	143,560	1,782	145,342

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2023

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	5	4
	<u>5</u>	<u>4</u>
Employment costs	2023	2022
	£	£
Wages and salaries	135,491	122,650
	<u>135,491</u>	<u>122,650</u>

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

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

12 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 6 April 2022	9,175	5,152	14,950	29,277
Additions	3,421	200	-	3,621
	<u>12,596</u>	<u>5,352</u>	<u>14,950</u>	<u>32,898</u>
At 5 April 2023	12,596	5,352	14,950	32,898
	<u>12,596</u>	<u>5,352</u>	<u>14,950</u>	<u>32,898</u>
Depreciation and impairment				
At 6 April 2022	3,071	3,465	2,243	8,779
Depreciation charged in the year	1,429	1,153	1,906	4,488
	<u>4,500</u>	<u>4,618</u>	<u>4,149</u>	<u>13,267</u>
At 5 April 2023	4,500	4,618	4,149	13,267
	<u>4,500</u>	<u>4,618</u>	<u>4,149</u>	<u>13,267</u>
Carrying amount				
At 5 April 2023	8,096	734	10,801	19,631
	<u>8,096</u>	<u>734</u>	<u>10,801</u>	<u>19,631</u>
At 5 April 2022	6,104	1,687	12,707	20,498
	<u>6,104</u>	<u>1,687</u>	<u>12,707</u>	<u>20,498</u>

BAR-N-BUS TRUST

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023**

13 Debtors	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	3,948	171,049
	<u> </u>	<u> </u>
14 Creditors: amounts falling due within one year	2023	2022
	£	£
Other taxation and social security	4,027	2,841
Accruals and deferred income	2,735	168,977
	<u> </u>	<u> </u>
	<u>6,762</u>	<u>171,818</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 5 APRIL 2023

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 6 April 2021	Incoming resources	Resources expended	Transfers	Balance at 6 April 2022	Incoming resources	Resources expended	Transfers	Balance at 5 April 2023
	£	£	£	£	£	£	£	£	£
Restricted fund	35,921	134,944	(131,815)	(16,170)	22,880	339,917	(301,223)	(3,963)	57,611
	<u>35,921</u>	<u>134,944</u>	<u>(131,815)</u>	<u>(16,170)</u>	<u>22,880</u>	<u>339,917</u>	<u>(301,223)</u>	<u>(3,963)</u>	<u>57,611</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

16 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 5 April 2023 are represented by:						
Tangible assets	19,631	-	19,631	20,498	-	20,498
Current assets/(liabilities)	45,993	57,611	103,604	44,190	22,880	67,070
	<u>65,624</u>	<u>57,611</u>	<u>123,235</u>	<u>64,688</u>	<u>22,880</u>	<u>87,568</u>

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

This document was delivered using electronic communications and authenticated in accordance with the registrar's rules relating to electronic form, authentication and manner of delivery under section 1072 of the Companies Act 2006.

BAR-N-BUS TRUST

England & Wales - Charity number 1055210

Accounts

Charity registration number 1055210

Company registration number 02961054 (England and Wales)

BAR-N-BUS TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

BAR-N-BUS TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr A Churchill Mr K Norman (Chair) Mrs J Hughes Mr W Johnson (Appointed 20 September 2021) Mrs Mandy Wheeler (Appointed 20 September 2021) Revd Canon Jane Richards (Appointed 20 September 2021)
Secretary	Mr A Churchill
Charity number	1055210
Company number	02961054
Registered office	Park Farm House Hadleigh Farm Estate Castle Lane Hadleigh Essex England SS7 2AP
Independent examiner	Francis James & Partners LLP 1386 London Road Leigh on Sea Essex England SS9 2UJ

BAR-N-BUS TRUST

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Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their annual report and financial statements for the year ended 5 April 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the Companies Act 2006 and "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 2019).

Operations

Bar'N'Bus is a charitable trust that works in partnership with local churches to serve communities. Founded in 1993 it used converted double decker buses act as mobile "youth centres" to encourage, support and educate young people. Staffed by both employees but principally volunteers from local churches, our aim was and remains to communicate to the young people their value and purpose and to give surrounding communities a positive perception of this generation giving all ages and all denominations an opportunity to serve young people as their "urban family".

The principal activity of the Trust is now to provide high quality support for young people within our communities, providing more than just physical resource, but placing professional Christian youth workers into communities to link with churches, schools, councils and other groups to build new community-based youth work across the South of Essex.

The trustees continue to believe that the role the Trust has played in reaching out to young people is needed even more now than when it started over 25 years ago.

This year has been a very challenging year for Young People, with restrictions in place for a large part of the year, young people have been required for long periods of time to remain at home and engage with their school studies remotely. Additionally, social engagements and positive, healthy activity were limited. Despite the considerable challenges arising from Covid, which has impacted our plans for the year, the organisation has expanded considerably in the year. Growing into new geographical areas was part of our strategic development plan and due to key funding successes we have been able to employ two further Area Youth Development workers, covering the Basildon and Westcliff/Leigh areas.

Our gap year, mentoring and volunteer training plans were still able to go ahead, although had to be adapted to online, but we were still successful in training 10 mentors, one gap year student and 2 youth work volunteers.

Our model of youth work places a professional youth worker at the centre of a geographical area who has overall responsibility for the work delivered, both by themselves directly as well as with volunteers and students. As this work has grown, we have been delighted to see this model working well to provide multiple points of access to support for young people and projects linking together offering a well-rounded and inclusive youth work programme.

Our plans for 2022 are:

- Develop a clearer strategy to increase the level of giving from private and church donors
- Further embed youth work delivery in Rochford and Castle Point, Basildon, Westcliff and Leigh areas, building key links and partnerships.
- Further develop and increase the effectiveness of administration for the organisation, specifically the recruitment of an administrator
- Further develop the Trustee board, in particular recruiting up to a further 5 Trustees
- Run a Youth work training programme supporting degree and gap year students
- Adapt the volunteer training programme to increase teambuilding opportunities, engagement and sense of community
- Explore traded income streams to generate additional general funds

We still expect this year to be a challenge but the opportunities before us are huge and we are excited about being able to work with amazing young people and fantastic partners. We are privileged to see the difference that youth work makes in young people's lives.

We are grateful to the on-going support we receive from our supporters.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

Public benefit

When considering where to focus our attention, the board of trustees have regard to the Charity Commission's guidance on public benefit and what this means for the charity.

Review of activities and future developments

The Charity is a Christian organisation whose primary aim is to reach out to young people this includes:

- Providing a listening ear, practical help and wise counsel to enable young people to gain a sense of purpose, value responsibility and self-confidence and thereby promote and stimulate their overall maturity and development, be it personal, social, emotional or spiritual.
- Provide facilities for youth work that provide a safe environment for young people, especially the under 18 group and those at risk, as a credible and wholesome alternative to negative influences such as drugs, alcohol, gambling addiction and crime.
- Provide opportunities and an environment for young people to develop effective, lasting personal relationships with others, and to enable individuals from different backgrounds to get along together in a spirit of tolerance, understanding and co-operation.
- Represent and reflect young people's views, attitudes, problems and aspirations to the media and community at large and to encourage young people to actively think about, intelligently discuss, comment on and appropriately act on the issues that affect them.

Reserves

The Charity aims to have sufficient reserves to:-

- Provide funds to enable the Charity to continue its activities in the short term absence of funding.
- Allow the Charity to continue to develop the services it is able to offer.
- Allow the Charity to pursue its long term development plan to meet the needs of present and future youngsters.

In order to meet these requirements, the Charity aims to hold reserves equivalent to at least 25% of expenditure.

Structure, governance and management

Company and Charity law 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 surplus or deficit of the Charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial and otherwise. They are responsible for keeping proper accounting records which 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 Companies Act 2006. 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.

The trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of the company for the year ended 5 April 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015 in preparing the annual report and financial statements of the charity.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr A Churchill

Mr K Norman (Chair)

Mrs J Hughes

Mr W Johnson (Appointed 20 September 2021)

Mrs Mandy Wheeler (Appointed 20 September 2021)

Revd Canon Jane Richards (Appointed 20 September 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Risk management

In accordance with the Charities (Accounts & Reports) Regulations 2000, the Charity regularly reviews the risks associated with running the Charity. The principal risks are:-

- Financial control systems to protect its assets and to prevent and detect fraud and other irregularities.
- The environment and youth cultures.
- Regulations with regard to employment law and taxation are complied with.
- Health and personal safety and safeguarding of its staff, volunteers and clients.

Where the Charity finds areas which they consider to be of risk to the Charity, they have taken the appropriate action including where necessary seeking professional advice.

Organisation

The Charity is governed by a Board of Trustees drawn from the business community and local churches. The day to day management is delegated to the Chief Executive Officer who is responsible for the management of the staff and volunteers, under the supervision of the trustees.

During the year we were able to appoint 3 additional Trustees.

Administration

General administration is covered by the CEO.

Income generation

The principle source of income continued to be donations from Christian organisations, Christian minded individuals, grants from national and local charitable organisations and from local authority funding and partnerships. The trustees on behalf of the Trust recognise the grants received from local authorities who, by doing so are acknowledging the positive contribution of the Bar'N'Bus Trust to the local communities that they seek to serve.

Use of restricted fund grants

The terms of the grant used to purchase the mobile unit, required that the funds received were to be used by the end of March 2022, even though the vehicle is not due to be completed until the summer. The financial treatment of this arrangement is to show the amount paid for the vehicle as a deposit in debtors in the balance sheet, which will be capitalised as a fixed asset when we take delivery of the vehicle.

The grant received for the mobile unit has been treated as deferred income in the balance sheet within creditors. This income will be released in the next financial statements at the same time the mobile unit is capitalised, matching the related expense.

Legal status

The Charity is a Company limited by Guarantee and is bound under the Companies Act 2006 and Charities Act 2011.

BAR-N-BUS TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

Volunteers

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising.

Conclusion

I would like to thank all those involved in the Trust, whether as employees, volunteers (trustees and youth workers) or donors and supporters, in helping make this year one of continued success.

The trustees' report was approved by the Board of Trustees.

Mr K Norman (Chair)

Trustee

11 July 2022

BAR-N-BUS TRUST

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BAR-N-BUS TRUST

I report to the trustees on my examination of the financial statements of Bar-N-Bus Trust (the charity) for the year ended 5 April 2022.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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 charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.

Francis James & Partners LLP

1386 London Road
Leigh on Sea
Essex
SS9 2UJ
England

Dated:

BAR-N-BUS TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>							
Donations and legacies	3	48,588	-	48,588	16,791	-	16,791
Charitable activities	4	-	134,944	134,944	4,320	78,590	82,910
Investments	5	7	-	7	24	-	24
Total income		48,595	134,944	183,539	21,135	78,590	99,725
<u>Expenditure on:</u>							
Raising funds	6	434	330	764	-	-	-
Charitable activities	7	23,394	131,485	154,879	27,716	86,350	114,066
Total expenditure		23,828	131,815	155,643	27,716	86,350	114,066
Net incoming/(outgoing) resources before transfers		24,767	3,129	27,896	(6,581)	(7,760)	(14,341)
Gross transfers between funds		16,170	(16,170)	-	2,524	(2,524)	-
Net income/(expenditure) for the year/ Net movement in funds		40,937	(13,041)	27,896	(4,057)	(10,284)	(14,341)
Fund balances at 6 April 2021		23,751	35,921	59,672	27,807	46,206	74,013
Fund balances at 5 April 2022		64,688	22,880	87,568	23,750	35,922	59,672

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

BAR-N-BUS TRUST

BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	11		20,498		8,896
Current assets					
Debtors	12	171,049		587	
Cash at bank and in hand		67,839		54,581	
		<u>238,888</u>		<u>55,168</u>	
Creditors: amounts falling due within one year	13	<u>(171,818)</u>		<u>(4,392)</u>	
Net current assets			67,070		50,776
Total assets less current liabilities			<u>87,568</u>		<u>59,672</u>
Income funds					
Restricted funds	14		22,880		35,922
Unrestricted funds			64,688		23,750
			<u>87,568</u>		<u>59,672</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 5 April 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 11 July 2022

Mr A Churchill
Trustee

Mr K Norman (Chair)
Trustee

Company registration number 02961054

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Charity information

Bar-N-Bus Trust is a private company limited by guarantee incorporated in England and Wales. The registered office is Park Farm House, Hadleigh Farm Estate, Castle Lane, Hadleigh, Essex, SS7 2AP, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Plant and equipment	15% on reducing balance
Computers	25% on cost
Motor vehicles	15% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 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.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 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 charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees 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.

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	48,588	16,791

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

4 Charitable activities

	Youth support 2022 £	Youth support 2021 £
Fee income	-	4,320
Performance related grants	134,944	78,590
	134,944	82,910
	134,944	82,910
Analysis by fund		
Unrestricted funds	-	4,320
Restricted funds	134,944	78,590
	134,944	78,590
	134,944	78,590

5 Investments

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Interest receivable	7	24
	7	24
	7	24

6 Raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
<u>Fundraising and publicity</u>				
Other fundraising costs	434	330	764	-
	434	330	764	-
	434	330	764	-

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

7 Charitable activities

	Youth support 2022 £	Youth support 2021 £
Buses running costs	41	116
Community and mentoring	9,496	6,432
	<u>9,537</u>	<u>6,548</u>
Share of support costs (see note 8)	143,560	105,979
Share of governance costs (see note 8)	1,782	1,539
	<u>154,879</u>	<u>114,066</u>
Analysis by fund		
Unrestricted funds	23,394	27,716
Restricted funds	131,485	86,350
	<u>154,879</u>	<u>114,066</u>

8 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Staff costs	122,650	-	122,650	92,877	-	92,877
Depreciation	4,608	-	4,608	2,333	-	2,333
Training	1,994	-	1,994	1,586	-	1,586
Office costs	5,418	-	5,418	4,657	-	4,657
Telephone	724	-	724	365	-	365
Advertising	-	-	-	139	-	139
Sundries	232	-	232	159	-	159
Motor expenses	4,288	-	4,288	2,767	-	2,767
Insurance	2,461	-	2,461	1,096	-	1,096
Subscriptions	135	-	135	-	-	-
Bank charges	19	-	19	-	-	-
Repairs and renewals	1,031	-	1,031	-	-	-
Legal and professional	-	1,782	1,782	-	1,539	1,539
	<u>143,560</u>	<u>1,782</u>	<u>145,342</u>	<u>105,979</u>	<u>1,539</u>	<u>107,518</u>
Analysed between						
Charitable activities	<u>143,560</u>	<u>1,782</u>	<u>145,342</u>	<u>105,979</u>	<u>1,539</u>	<u>107,518</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	4	4
	<u>4</u>	<u>4</u>
Employment costs	2022	2021
	£	£
Wages and salaries	122,650	92,877
	<u>122,650</u>	<u>92,877</u>

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

11 Tangible fixed assets

	Plant and equipment £	Computers £	Motor vehicles £	Total £
Cost				
At 6 April 2021	7,915	5,152	-	13,067
Additions	1,260	-	14,950	16,210
	<u>9,175</u>	<u>5,152</u>	<u>14,950</u>	<u>29,277</u>
At 5 April 2022	9,175	5,152	14,950	29,277
	<u>9,175</u>	<u>5,152</u>	<u>14,950</u>	<u>29,277</u>
Depreciation and impairment				
At 6 April 2021	1,994	2,177	-	4,171
Depreciation charged in the year	1,077	1,288	2,243	4,608
	<u>3,071</u>	<u>3,465</u>	<u>2,243</u>	<u>8,779</u>
At 5 April 2022	3,071	3,465	2,243	8,779
	<u>3,071</u>	<u>3,465</u>	<u>2,243</u>	<u>8,779</u>
Carrying amount				
At 5 April 2022	6,104	1,687	12,707	20,498
	<u>6,104</u>	<u>1,687</u>	<u>12,707</u>	<u>20,498</u>
At 5 April 2021	5,921	2,975	-	8,896
	<u>5,921</u>	<u>2,975</u>	<u>-</u>	<u>8,896</u>

12 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Other debtors	171,049	587
	<u>171,049</u>	<u>587</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

13 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	2,841	3,779
Accruals and deferred income	168,977	613
	<u>171,818</u>	<u>4,392</u>
	<u><u>171,818</u></u>	<u><u>4,392</u></u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 6 April 2020	Movement in funds			Balance at 6 April 2021	Movement in funds			Balance at 5 April 2022
	£	Incoming resources £	Resources expended £	Transfers £	£	Incoming resources £	Resources expended £	Transfers £	£
Restricted fund	46,206	78,589	(86,350)	(2,523)	35,921	134,944	(131,815)	(16,170)	22,880

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

15 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 5 April 2022 are represented by:						
Tangible assets	20,498	-	20,498	8,896	-	8,896
Current assets/(liabilities)	44,190	22,880	67,070	14,854	35,922	50,776
	<u>64,688</u>	<u>22,880</u>	<u>87,568</u>	<u>23,750</u>	<u>35,922</u>	<u>59,672</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

BAR-N-BUS TRUST

England & Wales - Charity number 1055210

Accounts

REGISTERED COMPANY NUMBER: 02961054 (England and Wales)
REGISTERED CHARITY NUMBER: 1055210

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021
FOR
BAR-N-BUS TRUST

Francis James & Partners LLP
1386 London Road
Leigh on Sea
Essex
SS9 2UJ

BAR-N-BUS TRUST

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FOR THE YEAR ENDED 5 APRIL 2021

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BAR-N-BUS TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 5 APRIL 2021**

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 5 April 2021. 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 2019).

OBJECTIVES AND ACTIVITIES

Public benefit

When considering where to focus our attention, the board of trustees have regard to the Charity Commission's guidance on public benefit and what this means for the charity.

STRUCTURE, GOVERNANCE AND MANAGEMENT

GOVERNING DOCUMENT

Company and Charity law 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 surplus or deficit of the Charity for that period. In preparing those financial statements, the trustees have:

- selected suitable accounting policies and then applied them consistently;
- made judgements and estimates that are reasonable and prudent;
- stated whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepared the financial statements on the going concern basis.

The trustees have overall responsibility for ensuring that the Charity has appropriate systems of control, financial and otherwise. They are responsible for keeping proper accounting records which 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 Companies Act 2006. 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.

The trustees who are also directors of the charity for the purposes of the Companies Act, submit their annual report and the financial statements of the company for the year ended 5 April 2020. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in January 2015 in preparing the annual report and financial statements of the charity.

RISK MANAGEMENT

In accordance with the Charities (Accounts & Reports) Regulations 2000, the Charity regularly reviews the risks associated with running the Charity. The principal risks are:-

- Financial control systems to protect its assets and to prevent and detect fraud and other irregularities.
- The environment and youth cultures.
- Regulations with regard to employment law and taxation are complied with.
- Health and personal safety and safeguarding of its staff, volunteers and clients.

Where the Charity finds areas which they consider to be of risk to the Charity, they have taken the appropriate action including where necessary seeking professional advice.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02961054 (England and Wales)

Registered Charity number

1055210

BAR-N-BUS TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

Registered office

Park Farm House
Hadleigh Farm Estate
Castle Lane
Hadleigh
Essex
SS7 2AP

Trustees

K W Norman (Chair) Trustee
A P Churchill Trustee
M R Tiddy Trustee (resigned 21/9/20)
Mrs J Hughes Trustee

Company Secretary

A P Churchill

Independent Examiner

David Petrassi
BA (Hons) FCCA ACA
Francis James & Partners LLP
1386 London Road
Leigh on Sea
Essex
SS9 2UJ

BAR-N-BUS TRUST

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2021

REVIEW OF ACTIVITIES AND FUTURE DEVELOPMENTS

The Charity is a Christian organisation whose primary aim is to reach out to young people this includes:

- Providing a listening ear, practical help and wise counsel to enable young people to gain a sense of purpose, value responsibility and self-confidence and thereby promote and stimulate their overall maturity and development, be it personal, social, emotional or spiritual.
- Provide facilities for youth work that provide a safe environment for young people, especially the under 18 group and those at risk, as a credible and wholesome alternative to negative influences such as drugs, alcohol, gambling addiction and crime.
- Provide opportunities and an environment for young people to develop effective, lasting personal relationships with others, and to enable individuals from different backgrounds to get along together in a spirit of tolerance, understanding and co-operation.
- Represent and reflect young people's views, attitudes, problems and aspirations to the media and community at large and to encourage young people to actively think about, intelligently discuss, comment on and appropriately act on the issues that affect them.

OPERATIONS

Bar'N'Bus is a charitable trust that works in partnership with local churches to serve communities. Founded in 1993 it used converted double decker buses act as mobile "youth centres" to encourage, support and educate young people. Staffed by both employees but principally volunteers from local churches, our aim was and remains to communicate to the young people their value and purpose and to give surrounding communities a positive perception of this generation giving all ages and all denominations an opportunity to serve young people as their "urban family".

The principal activity of the Trust is now to provide high quality support for young people within our communities, providing more than just physical resource, but placing professional Christian youth workers into communities to link with churches, schools, councils and other groups to build new community-based youth work across the South of Essex.

The trustees continue to believe that the role the Trust has played in reaching out to young people is needed even more now than when it started over 25 years ago.

This year has been a very challenging year for Young People, with restrictions in place for a large part of the year, young people have been required for long periods of time to remain at home and engage with their school studies remotely. Additionally, social engagements and positive, healthy activity were limited. Despite the considerable challenges arising from Covid, which has impacted our plans for the year, the organisation has expanded considerably in the year. Growing into new geographical areas was part of our strategic development plan and due to key funding successes we have been able to employ two further Area Youth Development workers, covering the Basildon and Westcliff/Leigh areas.

Our gap year, mentoring and volunteer training plans were still able to go ahead, although had to be adapted to online, but we were still successful in training 10 mentors, one gap year student and 2 youth work volunteers.

Regrettably the Counselling service we have previously provided has closed, as the school ended the contract. However our mentoring offering has enabled us to continue supporting young people in schools, and has in fact expanded our capacity for 1-2-1 support

Our model of youth work places a professional youth worker at the centre of a geographical area who has overall responsibility for the work delivered, both by themselves directly as well as with volunteers and students. As this work has grown, we have been delighted to see this model working well to provide multiple points of access to support for young people and projects linking together offering a well-rounded and inclusive youth work programme.

Our plans for 2021 are:

- Develop a clearer strategy to increase the level of giving from private and church donors
- Further embed youth work delivery in Rochford and Castle Point, Basildon, Westcliff and Leigh areas, building key links and partnerships.
- Further develop and increase the effectiveness of administration for the organisation, specifically the recruitment of an administrator

BAR-N-BUS TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 5 APRIL 2021**

- Further develop the Trustee board, in particular recruiting up to a further 5 Trustees
- Run a Youth work training programme supporting degree and gap year students
- Adapt the volunteer training programme to increase team building opportunities, engagement and sense of community
- Explore traded income streams to generate additional general funds

We still expect this year to be a challenge but the opportunities before us are huge and we are excited about being able to work with amazing young people and fantastic partners. We are privileged to see the difference that youth work makes in young people's lives.

We are grateful to the on-going support we receive from our supporters.

ADMINISTRATION

General administration is covered by the CEO.

INCOME GENERATION

The principle source of income continued to be donations from Christian organisations, Christian minded individuals, grants from national and local charitable organisations and from local authority funding and partnerships. The trustees on behalf of the Trust recognise the grants received from local authorities who, by doing so are acknowledging the positive contribution of the Bar'N'Bus Trust to the local communities that they seek to serve.

LEGAL STATUS

The Charity is a Company limited by Guarantee and is bound under the Companies Act 2006 and Charities Act 2011.

ORGANISATION

The Charity is controlled by a Board of Trustees drawn from the business community and local churches. The day to day management is delegated to the Chief Executive Officer who is responsible for the management of the youth workers, under the supervision of the trustees.

During the year, Mark Tiddy stood down as a trustee. Mark was originally appointed a trustee in 2018, we are grateful for his service and his dedication to the Trust.

RESERVES POLICY

The Charity aims to have sufficient reserves to:-

- Provide funds to enable the Charity to continue its activities in the short term absence of funding.
- Allow the Charity to continue to develop the services it is able to offer.
- Allow the Charity to pursue its long term development plan to meet the needs of present and future youngsters.

In order to meet these requirements, the Charity aims to hold reserves equivalent to at least 25% of expenditure.

VOLUNTEERS

The Charity is grateful for the unstinting efforts of its volunteers who are involved in service provision and fund-raising.

CONCLUSION

I would like to thank all those involved in the Trust, whether as employees, volunteers (trustees and youth workers) or donors and supporters, in helping make this year one of continued success.

Approved by order of the board of trustees on 24 August 2021 and signed on its behalf by:

BAR-N-BUS TRUST

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 5 APRIL 2021

K W Norman (Chair) - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BAR-N-BUS TRUST**

Independent examiner's report to the trustees of Bar-n-Bus Trust ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 5 April 2021.

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

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.

David Petrassi
BA (Hons) FCCA ACA
Francis James & Partners LLP
1386 London Road
Leigh on Sea
Essex
SS9 2UJ

24 August 2021

BAR-N-BUS TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		16,792	(1)	16,791	13,407
Charitable activities					
Youth support		4,320	78,590	82,910	89,944
Investment income	2	24	-	24	92
Total		<u>21,136</u>	<u>78,589</u>	<u>99,725</u>	<u>103,443</u>
EXPENDITURE ON					
Charitable activities					
Youth support		27,716	86,350	114,066	73,213
NET INCOME/(EXPENDITURE)		<u>(6,580)</u>	<u>(7,761)</u>	<u>(14,341)</u>	<u>30,230</u>
Transfers between funds	10	<u>2,524</u>	<u>(2,524)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>(4,056)</u>	<u>(10,285)</u>	<u>(14,341)</u>	<u>30,230</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		27,807	46,206	74,013	43,783
TOTAL FUNDS CARRIED FORWARD		<u><u>23,751</u></u>	<u><u>35,921</u></u>	<u><u>59,672</u></u>	<u><u>74,013</u></u>

The notes form part of these financial statements

BAR-N-BUS TRUST

BALANCE SHEET
5 APRIL 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	8,896	-	8,896	7,306
CURRENT ASSETS					
Debtors	8	587	-	587	2,655
Cash at bank		18,660	35,921	54,581	66,768
		<u>19,247</u>	<u>35,921</u>	<u>55,168</u>	<u>69,423</u>
CREDITORS					
Amounts falling due within one year	9	(4,392)	-	(4,392)	(2,716)
		<u>14,855</u>	<u>35,921</u>	<u>50,776</u>	<u>66,707</u>
NET CURRENT ASSETS					
		<u>23,751</u>	<u>35,921</u>	<u>59,672</u>	<u>74,013</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>23,751</u>	<u>35,921</u>	<u>59,672</u>	<u>74,013</u>
NET ASSETS		<u>23,751</u>	<u>35,921</u>	<u>59,672</u>	<u>74,013</u>
FUNDS	10				
Unrestricted funds				23,751	27,807
Restricted funds				35,921	46,206
TOTAL FUNDS				<u>59,672</u>	<u>74,013</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 5 April 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 5 April 2021 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.

BAR-N-BUS TRUST

BALANCE SHEET - continued

5 APRIL 2021

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 24 August 2021 and were signed on its behalf by:

K W Norman (Chair) - Trustee

A P Churchill - Trustee

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2021

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 2019)', 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.

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.

Equipment	- 15% on reducing balance
Computer equipment	- 25% on cost

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.

Irrecoverable value added tax

Irrecoverable value added tax has been charged to the profit and loss account, against the relevant expense heading that incurred the value added tax. Any irrecoverable value added tax on fixed asset purchases has been capitalised and written off over the estimated useful life of the asset purchased.

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

2. INVESTMENT INCOME

	2021	2020
	£	£
Interest received	24	92
	<u> </u>	<u> </u>

3. NET INCOME/(EXPENDITURE)

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

	2021	2020
	£	£
Depreciation - owned assets	2,333	1,653
	<u> </u>	<u> </u>

4. TRUSTEES' REMUNERATION AND BENEFITS

Trustees' expenses

There were no trustees' expenses paid for the year ended 5 April 2021 nor for the year ended 5 April 2020.

5. STAFF COSTS

No members of staff qualified as high paid staff and received a salary in excess of £60,000 per annum.

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	13,407	-	13,407
Charitable activities			
Youth support	9,591	80,353	89,944
Investment income	92	-	92
Total	<u>23,090</u>	<u>80,353</u>	<u>103,443</u>
EXPENDITURE ON			
Charitable activities			
Youth support	47,471	25,742	73,213
NET INCOME/(EXPENDITURE)	<u>(24,381)</u>	<u>54,611</u>	<u>30,230</u>
Transfers between funds	8,405	(8,405)	-
Net movement in funds	<u>(15,976)</u>	<u>46,206</u>	<u>30,230</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	43,783	-	43,783
TOTAL FUNDS CARRIED FORWARD	<u>27,807</u>	<u>46,206</u>	<u>74,013</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

7. TANGIBLE FIXED ASSETS

	Equipment £	Computer equipment £	Totals £
COST			
At 6 April 2020	6,327	2,817	9,144
Additions	1,588	2,335	3,923
	<u>7,915</u>	<u>5,152</u>	<u>13,067</u>
At 5 April 2021	7,915	5,152	13,067
DEPRECIATION			
At 6 April 2020	949	889	1,838
Charge for year	1,045	1,288	2,333
	<u>1,994</u>	<u>2,177</u>	<u>4,171</u>
At 5 April 2021	1,994	2,177	4,171
NET BOOK VALUE			
At 5 April 2021	<u>5,921</u>	<u>2,975</u>	<u>8,896</u>
At 5 April 2020	<u>5,378</u>	<u>1,928</u>	<u>7,306</u>

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	-	1,815
Other debtors	587	840
	<u>587</u>	<u>2,655</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Social security and other taxes	3,779	1,600
Accrued expenses	613	1,116
	<u>4,392</u>	<u>2,716</u>

10. MOVEMENT IN FUNDS

	At 6/4/20 £	Net movement in funds £	Transfers between funds £	At 5/4/21 £
Unrestricted funds				
General fund	27,807	(6,580)	2,524	23,751
Restricted funds				
Restricted fund	46,206	(7,761)	(2,524)	35,921
	<u>74,013</u>	<u>(14,341)</u>	<u>-</u>	<u>59,672</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,136	(27,716)	(6,580)
Restricted funds			
Restricted fund	78,589	(86,350)	(7,761)
TOTAL FUNDS	<u>99,725</u>	<u>(114,066)</u>	<u>(14,341)</u>

Comparatives for movement in funds

	At 6/4/19 £	Net movement in funds £	Transfers between funds £	At 5/4/20 £
Unrestricted funds				
General fund	43,783	(24,381)	8,405	27,807
Restricted funds				
Restricted fund	-	54,611	(8,405)	46,206
TOTAL FUNDS	<u>43,783</u>	<u>30,230</u>	<u>-</u>	<u>74,013</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,090	(47,471)	(24,381)
Restricted funds			
Restricted fund	80,353	(25,742)	54,611
TOTAL FUNDS	<u>103,443</u>	<u>(73,213)</u>	<u>30,230</u>

BAR-N-BUS TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5 APRIL 2021

10. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 6/4/19 £	Net movement in funds £	Transfers between funds £	At 5/4/21 £
Unrestricted funds				
General fund	43,783	(30,961)	10,929	23,751
Restricted funds				
Restricted fund	-	46,850	(10,929)	35,921
TOTAL FUNDS	<u>43,783</u>	<u>15,889</u>	<u>-</u>	<u>59,672</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	44,226	(75,187)	(30,961)
Restricted funds			
Restricted fund	158,942	(112,092)	46,850
TOTAL FUNDS	<u>203,168</u>	<u>(187,279)</u>	<u>15,889</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2021.

BAR-N-BUS TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5 APRIL 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	14,873	12,396
Gift aid	1,918	1,011
	<hr/>	<hr/>
	16,791	13,407
Investment income		
Interest received	24	92
Charitable activities		
Fee income	4,320	9,591
Grants	78,590	80,353
	<hr/>	<hr/>
	82,910	89,944
	<hr/>	<hr/>
Total incoming resources	99,725	103,443
EXPENDITURE		
Charitable activities		
Buses running costs	116	65
Community and mentoring	6,432	2,052
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	6,548	2,117
Support costs		
Management		
Wages and subcontractors	92,877	58,017
Training	1,586	1,886
Office costs	4,657	2,296
Telephone	365	358
Advertising	139	185
Sundries	159	690
Motor expenses	2,767	3,728
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	102,550	67,160
Finance		
Insurance	1,096	927
Equipment depreciation	1,045	949
Computer equipment	1,288	704
	<hr/>	<hr/>
	3,429	2,580
Governance costs		
Accountancy and legal fees	1,539	1,356
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Total resources expended	114,066	73,213
	<hr/>	<hr/>
Net (expenditure)/income	(14,341)	30,230
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This page does not form part of the statutory financial statements