

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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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 £
	Notes						
<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

	Notes	2023 £	£	2022 £	£
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>123,235</u>		<u>87,568</u>
Income funds					
Restricted funds	15		57,611		22,880
Unrestricted funds			<u>65,624</u>		<u>64,688</u>
			<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

Raising funds		Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
		2023	£	2023	£	2023	£	2022	£	2022	£	2022	£
Fundraising and publicity		8	208	216	434	330	764	8	208	216	434	330	764
Other fundraising costs		8	208	216	434	330	764	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 Youth support	
	2023	2022
	£	£
Mobile units	175,472	1
Mobile unit and van expenses	6,244	556
Community and mentoring	8,126	8,980
	<u>189,842</u>	<u>9,537</u>
Share of support costs (see note 8)	159,886	143,560
Share of governance costs (see note 8)	1,882	1,782
	<u>351,610</u>	<u>154,879</u>
Analysis by fund		
Unrestricted funds	50,595	23,394
Restricted funds	301,015	131,485
	<u>351,610</u>	<u>154,879</u>

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
	<u>159,886</u>	<u>1,882</u>	<u>161,768</u>	<u>143,560</u>	<u>1,782</u>	<u>145,342</u>
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
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
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 2022

15 Restricted fund

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

[illegible]

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.