

**Charity registration number 1131877 (England and Wales)**

**ST BARNABAS PRE-SCHOOL  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# ST BARNABAS PRE-SCHOOL

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

S Pike  
P Worrell  
A Leach  
N Barnes  
K Taylor-Mason  
V Gill  
L Cowley

**Manager**

T Tilbury

**Charity number**

1131877

**Principal address**

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

**Independent examiner**

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

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# **ST BARNABAS PRE-SCHOOL**

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# **ST BARNABAS PRE-SCHOOL**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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

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

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

# ST BARNABAS PRE-SCHOOL

## TRUSTEES' REPORT

**FOR THE YEAR ENDED 31 MARCH 2025**

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The trustees present their annual report and financial statements for the year ended 31 March 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 Charities Act 2011, 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)".

### **Objectives and activities**

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

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

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

### *Public benefit*

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake and are guided by the EYFS Statutory Framework.

### *Activities*

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

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

At the end of the financial year we had 16 staff, 9 qualified to level 3, 1 to level 5 and 1 at Degree level. 1 completed her Level 3 during the financial year. And 2 have signed up and currently training. Just at the end of the financial year, 1 colleague left and 1 colleague stepped down from her Senior role. We started the next financial year, April 2025 with a new Senior team.

Nursery availability: The nursery had 21 children registered. Although, afternoons not full, it was a difficult cohort. 4 staff scheduled all day. 1 child with 1:1 support.

Pre-school availability: 24 in the morning, afternoons vary but not full. Lots of new starters in September 2024. All had home visits which feel is of benefit.

59 children in total at the end of the financial year – March 2025.

All child Protection training is up to date. By the end of the financial year, all staff were Paediatric first aid trained.

# ST BARNABAS PRE-SCHOOL

## TRUSTEES' REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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Last year, we developed a programme of small groups sessions particularly supporting children with communication. We have continued to do these and use a lot of our EYPP money towards this. We have one colleague also doing football training and one colleague doing dancing activities in the pre-school.

During the year the following training took place:

Intensive interactions and people games x 2; Therapeutic approach training x3; Early years communication x 2; Sensory circuits; Structured teaching approach; Connecting through play; Key person/Sen training; Spring district workshop.

In September 2024 we joined Tapestryjournal.com mainly to complete invoicing and registers as it was cheaper than are usual system. We quickly decided to use the system for children's learning journals. This has saved us money and staff efficiency. Parents can also see observations immediately. Accidents are also recorded online. In the future, this will mean a lot less stored paperwork.

Fundraising in Summer 2024. We raised around £600 through our sponsored obstacle course and school photographs. Parents really enjoyed getting involved with the obstacle course. We purchased new toys for the children including karaoke machine, small world toys – police station and vets, timers, Barbie dolls, cushions for the book area, magnetics, Popoids, Bluey characters and a Peppa pig pool.

In December 2024, we raised £100 through Christmas raffle and hampers. We purchased 3 new bikes.

There was a planned increase in NI costs and rise in minimum wages for April 2025. The Local Authority advised to look at donations for food and other such items. We introduced such a charge but then the Government put restrictions on this. We now charge a minimal voluntary donation of £1 per week for EYPP families. £2.50 per week for 15 hours funded and £5 per week for 30 hour funded. We have to make it clear how the money is used: food, wipes, tissues, extracurricular activities, nappies and sun cream are the only possible options.

#### **Financial review**

During the period the charity reported a surplus of £47,055 (2024 - deficit of £11,621). The results are in line with the Trustees expectations and will allow the charity to continually review it's resources and add to them as necessary.

EYPP was used to pay for staffing alone and allowed us to give children quieter small group sessions to support their speech. This is instead of using it for Dinky Dancers, Football training and Little City.

The Trustees commission an independent accountant to assist with the management of the accounting system and to support with the provision of monthly reports and financial advice.

#### *Reserves policy*

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

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

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

In order to assist with the protection of the future of the charity, the Pre-School is implementing a number of minor changes, to be effective from September. These include:

- and increase fees in September from £6 to £7 per hour.
- introducing a charge for Breakfast clubs to allow statutory funding to be used towards the core activities of the charity.
- reviewing the purchasing within the charity and limiting these towards essential resources.
- a review and reduction to any staff discount awarded, but also reviewing staffing to ensure any all training is kept up to date and relevant towards the intake.

# **ST BARNABAS PRE-SCHOOL**

## **TRUSTEES' REPORT (CONTINUED)**

***FOR THE YEAR ENDED 31 MARCH 2025***

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### ***Major risks***

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

### ***Plans for future periods***

Looking ahead to future periods, the charity is continuing look to ways where it can invest in a number of keys, including staffing, resources for the children who attend and to further enhance the outdoor areas to assist with the education and development of the children. The charity has set aside some of its unrestricted resources for this purpose.

### ***Structure, governance and management***

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

The trustees who served during the year and up to the date of signature of the financial statements were:

S Pike

P Worrell

A Leach

N Barnes

K Taylor-Mason

V Gill

L Cowley

### ***Recruitment and appointment of trustees***

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

### ***Organisational structure***

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

### ***Relationship with related parties***

There are no related parties.

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



S Pike  
Trustee

9 October 2025

# ST BARNABAS PRE-SCHOOL

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF ST BARNABAS PRE-SCHOOL

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I report to the trustees on my examination of the financial statements of St Barnabas Pre-School (the charity) for the year ended 31 March 2025.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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**

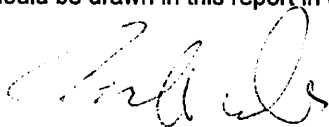
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of [ENTER IN DATABASE cy1015], which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



**John Wilson FCA ATII**

Howard Wilson Chartered Accountants  
36 Crown Rise  
Watford  
Hertfordshire  
WD25 0NE  
9 October 2025



# ST BARNABAS PRE-SCHOOL

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

**FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income and endowments from:</b>			
Donations and legacies	3	2,493	236
Charitable activities	4	290,272	238,329
Investments	5	572	-
Other income	6	475	-
<b>Total income</b>		<u>293,812</u>	<u>238,565</u>
<b>Expenditure on:</b>			
Charitable activities	7	<u>246,757</u>	<u>250,186</u>
<b>Total expenditure</b>		<u>246,757</u>	<u>250,186</u>
<b>Net income/(expenditure) and movement in funds</b>		47,055	(11,621)
<b>Reconciliation of funds:</b>			
Fund balances at 1 April 2024		<u>104,255</u>	<u>115,876</u>
<b>Fund balances at 31 March 2025</b>		<u>151,310</u>	<u>104,255</u>

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

# ST BARNABAS PRE-SCHOOL

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Debtors	12	793		99	
Cash at bank and in hand		157,027		110,527	
		<u>157,820</u>		<u>110,626</u>	
<b>Creditors: amounts falling due within one year</b>	13	(6,510)		(6,371)	
<b>Net current assets</b>			<u>151,310</u>		<u>104,255</u>
<b>The funds of the charity</b>					
Unrestricted funds	15		<u>151,310</u>		<u>104,255</u>
			<u>151,310</u>		<u>104,255</u>

The financial statements were approved by the trustees on 9 October 2025

  
S Pike  
Trustee

# ST BARNABAS PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

#### Charity information

St Barnabas Pre-School is an unincorporated charity.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011 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)" (as amended for accounting periods commencing from 1 January 2016). 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 applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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. 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.

#### 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.

#### 1.5 Expenditure

Resources expended are included in the Statement of Financial Activities on an accruals basis inclusive of VAT

#### 1.6 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.

# ST BARNABAS PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.7 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.

##### **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.

#### 1.8 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.

#### 1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.10 Creditors and provisions

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

# ST BARNABAS PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 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 £	Unrestricted funds 2024 £
Donations and gifts	2,493	236

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Pre-School Fees - Local Authority	269,967	211,061
Pre-School Fees - Private	20,305	27,268
	290,272	238,329

### 5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	572	-

# ST BARNABAS PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 6 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Other income	475	-

### 7 Expenditure on charitable activities

	2025 £	2024 £
Staff costs	207,809	205,933
Training	964	1,569
Premises costs	26,637	29,174
Equipment	5,795	7,599
Repairs and maintenance costs	175	100
Legal and professional costs	320	368
General expenses	1,788	2,739
Office costs	1,829	1,264
Accountancy costs	1,440	1,440
	<u>246,757</u>	<u>250,186</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>246,757</u>	<u>250,186</u>

### 8 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>1,440</u>	<u>1,440</u>

### 9 Trustees

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

### 10 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Direct Charitable	<u>17</u>	<u>18</u>

# ST BARNABAS PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

### 10 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	201,186	200,386
Social security costs	3,910	3,166
Other pension costs	2,713	2,381
	<u>207,809</u>	<u>205,933</u>

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 Debtors

Amounts falling due within one year:	2025 £	2024 £
Other debtors	<u>793</u>	<u>99</u>

### 13 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,948	4,040
Other creditors	702	132
Accruals and deferred income	1,860	2,199
	<u>6,510</u>	<u>6,371</u>

### 14 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>2,713</u>	<u>2,381</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# ST BARNABAS PRE-SCHOOL

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 15 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 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Staff Development and Training Fund	49,229	-	-	10,771	60,000
Graduate Leader Fund	5,887	-	-	4,113	10,000
ECAT	6,000	-	-	(6,000)	-
Premises and Garden Fund	-	-	-	10,000	10,000
General funds	43,139	293,812	(246,757)	(18,884)	71,310
	<u>104,255</u>	<u>293,812</u>	<u>(246,757)</u>	<u>-</u>	<u>151,310</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Development and Training Fund	49,229	-	-	-	49,229
Graduate Leader Fund	5,887	-	-	-	5,887
ECAT	6,000	-	-	-	6,000
General funds	54,760	238,565	(250,186)	-	43,139
	<u>115,876</u>	<u>238,565</u>	<u>(250,186)</u>	<u>-</u>	<u>104,255</u>

### 16 Related party transactions

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