

**Charity Registration No. 1134880**

**Company Registration No. 06779808 (England and Wales)**

**BARTON PRE-SCHOOL NURSERY  
(A company limited by guarantee)**

**ANNUAL REPORT AND  
UNAUDITED FINANCIAL  
STATEMENTS**

**FOR THE YEAR ENDED  
31 AUGUST 2020**

# **BARTON PRE-SCHOOL NURSERY**

## **LEGAL AND ADMINISTRATIVE INFORMATION**

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<b>Trustees</b>	Mrs R Helders Mrs S Greenhalgh Mrs S Murphy Mrs A Lazenbury (Appointed 12/10/2020)
<b>Charity number</b>	1134880
<b>Company number</b>	06779808
<b>Registered office</b>	Barton St Lawrence CE Primary School Jepps Lane Barton Preston Lancashire PR3 5AS
<b>Independent examiner</b>	Azets Laurel House 173 Chorley New Road Bolton BL1 4QZ

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# **BARTON PRE-SCHOOL NURSERY**

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# **BARTON PRE-SCHOOL NURSERY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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The trustees present their report and financial statements for the year ended 31 August 2020.

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)" (as amended for accounting periods commencing from 1 January 2016)

### **Objectives and activities**

The charity's objects are to establish, carry on, operate, administer and manage nursery schools and similar educational establishments of all descriptions. To carry on any other business which may seem to the Charity capable of being conveniently carried on in connection with the above or calculated directly or indirectly to enhance the value of or render more profitable any of the property or rights of the Charity.

We achieve these objectives by operating a pre-school nursery, Barton Pre-School Nursery.

The Pre-school nursery is based in the rural village of Barton near Preston, Lancashire and is a charitable institution that functions in collaboration with Barton St. Lawrence C.E. Primary School. It has existed as a provider of pre-school childcare for over 20 years, but since September 2008 has offered extended hours to meet the increasing needs of parents in Barton and the surrounding villages. It is managed by Sue Greenhalgh and open from 7.30-5.30 Monday – Friday, term time only. It is also home to the breakfast and after-school clubs which are very much in demand.

The Pre-school is an educational, friendly and welcoming environment for the children. Being a part of the school community gives every child a superb opportunity to prepare for their Reception year, helping the transition to full time education to be far less daunting for all concerned! Throughout the year the pre-school participate in whole school themes, topics and activities whenever possible.

Barton Pre-School Nursery strive to provide the best experience and to meet the needs of each individual child. We aim to remove barriers to the children's enjoyment and learning, responding to each child's personal challenges.

We do this by giving children opportunities to play indoors and outdoors, by providing well planned experiences based on children's spontaneous play. Through their play the children develop intellectually, creatively, physically, socially and emotionally.

Barton Pre-school conforms to the Early Years Foundation Stage (EYFS) curriculum guidelines to ensure a balance of adult led and child initiated play based activities. All parents will receive information packs on the EYFS when their child starts with us, which are included in our prospectus and may also find further information on the EYFS in this websites downloads page or at the [www.foundationyears.org.uk](http://www.foundationyears.org.uk) website.

All children are welcomed at our nursery and we try to accommodate all their needs.

Through play children can:

- Explore, develop and represent experiences that help them make sense of the world.
- Practise and build up ideas, concepts and skills.
- Learn how to understand the need for rules.
- Take risks, make mistakes and learn from them.
- Think creatively and imaginatively.
- Communicate with others as they investigate or solve problems.

# **BARTON PRE-SCHOOL NURSERY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2020**

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We value the children as individuals and diversity is respected, therefore our provision is personalised, offering support tailored to individual needs. This takes into account children having English as an additional language, any additional needs and the gifted and talented.

The environment is planned to promote physical, mental and emotional health and wellbeing, with a wide range of very good quality toys and learning experiences available at all times. We would recommend that you visit the pre-school in person to fully appreciate the range of activities, equipment and happy atmosphere for the children.

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

### **Achievements and performance**

The nursery continued to provide a high standard of childcare and education. The nursery has expanded to accommodate the new housing developments in the area and increased funding available by the government to assist working families.

### **Financial review**

The results for the year are set out in the Statement of Financial Activities on page 5.

Income shows an increase of £21,851 to £207,691 which is due to an increase in the number of children attending.

Expenditure shows an increase of £17,885 to £177,510, which is due to an increase in specific repairs made, in particular the cladding on the nursery building.

The overall results show a surplus of £30,181. The Charity has a strong balance sheet, with a current assets ratio of 4 and cash reserves of £175,994.

### **Reserves policy**

The charity has unrestricted funds of £315,429, of which £136,191 represents free reserves. It is the policy of the Charity that unrestricted free reserves should be maintained at a level equivalent to six month's expenditure, estimated at £70,000. The trustees consider that reserves at this level will ensure 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.

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

Barton Pre-School Nursery is a charitable company limited by guarantee. The Charity is governed by the Company's Memorandum and Articles of Association.

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:

Mrs R Helders  
Mrs S Greenhalgh  
Mrs S Murphy  
Mr S Bolton  
Mrs A Lazenbury

(Deceased 31 May 2020)  
(Appointed 12 October 2020)

# **BARTON PRE-SCHOOL NURSERY**

## **TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)** **FOR THE YEAR ENDED 31 AUGUST 2020**

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Anyone over the age of 18 can become a trustee.

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.

### **Financial effect of significant events**

The Trustees are conscious of the impact of Government restrictions in relation to Covid19 and will continue to monitor fees levels and debts through the year.

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

R Holders

**Mrs R Holders**  
**Trustee**

Dated: 19/4/2021

# **BARTON PRE-SCHOOL NURSERY**

## **INDEPENDENT EXAMINER'S REPORT**

### **TO THE TRUSTEES OF BARTON PRE-SCHOOL NURSERY**

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I report to the trustees on my examination of the financial statements of Barton Pre-School Nursery (the charity) for the year ended 31 August 2020.

#### **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.

**Helen Davies FCCA**  
**Laurel House**  
**173 Chorley New Road**  
**Bolton**  
**BL1 4QZ**

Dated: Helen Davies 22 April 2021

# BARTON PRE-SCHOOL NURSERY

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 AUGUST 2020

	Notes	2020 £	2019 £
<b><u>Income from:</u></b>			
Donations and legacies	2	10,297	8,754
Charitable activities	3	197,296	176,963
Investments	4	98	123
<b>Total income</b>		<u>207,691</u>	<u>185,840</u>
<b><u>Expenditure on:</u></b>			
Charitable activities	5	<u>177,510</u>	<u>159,625</u>
<b>Net income for the year/ Net movement in funds</b>		30,181	26,215
<b>Fund balances at 1 September 2019</b>		285,248	259,033
<b>Fund balances at 31 August 2020</b>		<u><u>315,429</u></u>	<u><u>285,248</u></u>

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.



# BARTON PRE-SCHOOL NURSERY

## BALANCE SHEET

AS AT 31 AUGUST 2020

	Notes	2020 £	£	2019 £	£
<b>Fixed assets</b>					
Tangible assets	10		179,238		182,596
<b>Current assets</b>					
Debtors	11	1,428		2,758	
Cash at bank and in hand		175,994		103,411	
		<u>177,422</u>		<u>106,169</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(41,231)</u>		<u>(3,517)</u>	
Net current assets			136,191		102,652
<b>Total assets less current liabilities</b>			<u>315,429</u>		<u>285,248</u>
<b>Income funds</b>					
Unrestricted funds			315,429		285,248
			<u>315,429</u>		<u>285,248</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 31 August 2020.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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 19/4/21.



Mrs R Helder  
Trustee

Company Registration No. 06779808

# **BARTON PRE-SCHOOL NURSERY**

## **NOTES TO THE FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 31 AUGUST 2020**

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### **1 Accounting policies**

#### **Charity information**

Barton Pre-School Nursery is a private company limited by guarantee incorporated in England and Wales. The registered office is Barton St Lawrence CE Primary School, Jepps Lane, Barton, Preston, Lancashire, PR3 5AS.

#### **1.1 Accounting convention**

The financial statements have been prepared in accordance 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)" (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 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 Incoming resources**

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.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

#### **1.5 Resources expended**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure on charitable activities includes all costs in relation to operating the nursery and grants made. Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

#### **Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include governance costs which support the Charity. These costs have been allocated to expenditure on charitable activities.

# BARTON PRE-SCHOOL NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 1 Accounting policies

(Continued)

#### 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:

Fixtures and fittings	15% Reducing Balance
Computers	33% Straight Line

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 net income/(expenditure) for the year.

Long leasehold land and buildings are not depreciated.

#### 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 and deposits held at call with banks.

#### 1.9 Financial instruments

The charity only has financial assets (debtors, cash and bank balances) and financial liabilities (creditors and accruals) of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

#### 1.10 Taxation

The nursery is a registered charity and as such is entitled to tax exemptions on all its income and gains, properly applied for its charitable purposes.

#### 1.11 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.

#### 1.12 Retirement benefits

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

#### 1.13 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

# BARTON PRE-SCHOOL NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 2 Donations and legacies

	2020 £	2019 £
Donations and gifts	25	8,754
Grants	10,272	-
	<u>10,297</u>	<u>8,754</u>

### 3 Charitable activities

	2020 £	2019 £
Fees - Nursery	22,417	38,454
Fees - Early Bird	16,249	21,867
Fees - Stay & Play	29,874	41,498
Other	106	154
Early Years Funding	128,279	74,315
Milk scheme	371	675
	<u>197,296</u>	<u>176,963</u>

### 4 Investments

	2020 £	2019 £
Interest receivable	<u>98</u>	<u>123</u>

# BARTON PRE-SCHOOL NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 5 Charitable activities

	2020 £	2019 £
Staff costs	113,951	95,185
Depreciation	3,357	3,878
Snacks	5,333	6,108
Play equipment	12,369	11,163
Activity sessions	630	1,787
SSG fees	96	481
Travelling expenses	17	348
Rent and rates	1,954	5,284
Insurance	2,520	1,349
Telephone	537	309
Printing, postage and stationery	322	24
Staff training	629	1,298
Repairs and maintenance	20,255	1,217
Uniform purchases	499	402
Cleaning	4,375	3,574
Sundry expenses	366	252
Bank charges	111	132
	<u>167,321</u>	<u>132,791</u>
Grant funding of activities (see note 6)	5,100	20,500
Share of governance costs (see note 7)	5,089	6,334
	<u>177,510</u>	<u>159,625</u>

### 6 Grants payable

	2020 £	2019 £
Grants to institutions (0 grants):		
Barton St Lawrence School	5,100	20,000
Alderhey Childrens Hospital	-	500
	<u>5,100</u>	<u>20,500</u>

Barton St Lawrence School - A grant of £5,100 was provided to assist with work on the playground for the benefit of all the children.

# BARTON PRE-SCHOOL NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 7 Support costs

	Support costs £	Governance costs £	2020 £	Support costs £	Governance costs £	2019 £
Legal and professional	-	1,460	1,460	-	1,560	1,560
Accountancy and bookkeeping fees	-	3,629	3,629	-	4,774	4,774
	-	5,089	5,089	-	6,334	6,334
Analysed between						
Charitable activities	-	5,089	5,089	-	6,334	6,334

Included within governance costs are amounts payable to the independent examiner for the independent examination (£1,000) and other services (£240).

### 8 Trustees

Sue Greenhalgh, a trustee, received remuneration totalling £29,340 in the year for her employment as Preschool Manager.

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

### 9 Employees

The average monthly number of employees during the year was:

	2020 Number	2019 Number
Nursery nurses	7	6
Employment costs	2020 £	2019 £
Wages and salaries	109,729	92,949
Other pension costs	4,222	2,236
	113,951	95,185

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

# BARTON PRE-SCHOOL NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 10 Tangible fixed assets

	Leasehold land and buildings £	Fixtures and fittings £	Computers £	Total £
<b>Cost</b>				
At 1 September 2019	162,489	37,057	9,791	209,337
At 31 August 2020	162,489	37,057	9,791	209,337
<b>Depreciation and impairment</b>				
At 1 September 2019	-	17,352	9,390	26,742
Depreciation charged in the year	-	2,956	401	3,357
At 31 August 2020	-	20,308	9,791	30,099
<b>Carrying amount</b>				
At 31 August 2020	162,489	16,749	-	179,238
At 31 August 2019	162,489	19,706	401	182,596

### 11 Debtors

	2020 £	2019 £
<b>Amounts falling due within one year:</b>		
Trade debtors	95	1,628
Prepayments and accrued income	1,333	1,130
	<u>1,428</u>	<u>2,758</u>

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

	2020 £	2019 £
Trade creditors	7,030	-
Other creditors	3,770	-
Accruals and deferred income	30,431	3,517
	<u>41,231</u>	<u>3,517</u>

# BARTON PRE-SCHOOL NURSERY

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2020

### 13 Analysis of net assets between funds

	Unrestricted funds 2020 £	Unrestricted funds 2019 £
Fund balances at 31 August 2020 are represented by:		
Tangible assets	179,238	182,596
Current assets/(liabilities)	136,191	102,652
	<u>315,429</u>	<u>285,248</u>

### 14 Related party transactions

The key management personnel of the Charity comprise the trustees and Preschool Manager. The total employee benefits of the key management personnel of the Charity were £29,340 (2019: £29,340).