

NORLAND FUN CLUB

England & Wales · Charity number 1026429

Details

Other names	NORLAND UNDER FIVES, NORLAND BEFORE AND AFTER SCHOOL SERVICE, NORLAND PRE SCHOOL
Status	Registered
Legal form	Other
Registered	1993-10-22
Register	View on the Charity Commission register

Contact

Address
Norland Fun Club
School Grounds
Shaw Lane
Norland
Sowerby Bridge
West Yor

Phone 01422834705

Email norlandpreschool@gmail.com

Website norlandpreschool.org.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS.

Activities: We offer before and after school care. Pre-school childcare for two to four year old, funded and non funded. Holiday club.

Classification

- **How:** Provides Services
- **What:** General Charitable Purposes
- **Who:** Children/young People

Geography

- Calderdale

Finances

Period end	Income	Expenditure	Assets	Employees
2025-05-31	£138,592	£152,326	-	-
2024-05-31	£162,105	£152,650	-	-
2023-05-31	£138,250	£150,093	-	-
2022-05-31	£136,699	£150,721	-	-
2021-05-31	£123,275	£125,392	-	-

Trustees

Name	Role	Appointed
Bryony Rastrick		2026-06-24
Jodie Kirkbright-Fozzard		2023-09-01
Katie Wright		2026-06-17
kelly Shepherd		2024-09-01

NORLAND FUN CLUB

England & Wales - Charity number 1026429

Accounts

**Financial Accounts of Norland Fun Club for
year ended 31 May 2025**

Registered Charity 1026429

Annual Report and Financial Statements
for the year ended 31 May 2025

Contents	Page
Trustees' Report	3-4
Examiner's Report	5
Income and Expenditure Account	6
Balance Sheet	7
I & E Detailed	8
Notes to the Accounts	9-10

Prepared by Martin Simm

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2025

Norland Fun Club
Berrymoor Road
Norland
Sowerby Bridge HX6 3RN

Officers/Trustees

Chair Jodie Kirkbright - Appointed September 2023

Treasurer Sofia Davies - Appointed September 2021 (Resigned September 2024)

Treasurer Claire Nellen- Appointed September 2024

Secretary Molly Dennis - Seotember 2023 (Resigned September 2024)

Secretary Kelly Shepherd Apppointed September 2024

General Helen Woodcock - Appointed November 2020

General Sam Finan - Appointed September 2023

Method of recruitment and appointment of Trustees: The Trustees of the Charity are appointed by the members at the AGM.

Aims and Objectives

Our primary goal is to ensure that we provide the highest quality childcare that is both accessible and affordable. Our setting will differentiate itself by a passionate attention to detail in everything we do underpinned by our quality programme.

Children will be safe, loved and stimulated in an efficient, well maintained and above all homely environment. We will promote a healthy understanding and respect for natural values in all aspects of the setting.

Above all, we want children to leave our setting with the confidence and skills to help them meet the challenges that lie ahead in the school system and beyond. We passionately believe this to be a joint effort between the setting and parents and to that end we will promote the right environment for that partnership to succeed.

Ultimately, we wish to be a leading exponent of day setting best practices and to achieve this through consideration of the needs of the child, the family, our staff, the community and the environment. The strategy we have adopted to achieve our mission is:

Continuous improvements

To enhance our quality of provision through continuous improvements in:

- Communication and participation.
- Our policies and procedures.
- Management and staff training.
- The quality of our equipment and materials.
- Investing in the building and its fixtures and fittings.
- To manage the balance between business needs and people's needs.
- To effectively implement childcare strategies and government legislation.
- To maintain setting development plans.

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2025 (cont)

Values

The values we have adopted to achieve our mission are that we will always strive to:

- Behave ethically.
- Ensure that children and their families are our paramount concern.
- Create a stimulating and comfortable working environment.
- Act with integrity and trust.
- Take pride in everything we do.
- Always strive to improve what we do.
- Value the contributions of employees.
- Encourage and reward the highest standards.

Our overall business aims and targets.

In order for the setting to develop, we need a clear vision of where we want to be and to have sight of the key aims and targets that need to be understood by everyone involved in the setting operations:

- To achieve a sustainable level of financial stability.
- To achieve an 'outstanding' rating from Ofsted.
- To maintain an occupancy level of above 90%.
- To attract high quality, motivated, loyal staff.
- To maintain a good working relationship with the local authority, local early years groups and local schools.

Reserves Policy

NFC has a reserve policy as follows: -

£5,000 to demolish building and return to a field, as per quotations obtained in April 2012.

£20,000 to maintain the running of NFC for 8 weeks in exceptional circumstances if there was no income. Our Aim is to increase these funds to extend this to 12 weeks running costs plus demolition costs steadily over the next 2 years. Subject to increasing running costs, we anticipate circa £32,000

These funds have been put in a bank account with Lloyds Bank.

This policy is in line with guidance from the charities commission and the pre-school learning alliance.

The reserves policy will be reviewed annually.

Going Concern

The Trustees are satisfied that the Charity remains a 'Going 'Concern'.

Achievements

Continued to strengthen relationships with families through stay and play sessions, fundraising and events such as easter bonnet parade, christmas performances and fundraising.

Built partnerships with local schools, libraries, or community groups.

We continue to monitor, adapt and most importantly, provide a safe and nurturing setting to our families.

Norland Fun Club
Registered Charity 1026429
Independent Examiner's report to the Trustees of Norland Fun Club

I report on the accounts of the charity for the year ended 31 May 2025, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: *Martin Simm* Name: Martin Simm

Date: 26/03/2026

Martin Simm
2 Bayswater Terrace
Skircoat Green
Halifax
West Yorkshire
HX6 0NB

I have not received any remuneration for undertaking this Independent Examiner's report.

Norland Fun Club
Income and Expenditure Statement
1 June 2024 - 31 May 2025

	Unrestricted Funds £	Restricted Funds £	Total 31/05/2025 £	Total 31/05/2024 £
Income				
Grants and Donations		1,000	1,000	1,700
Income from Investments	294	0	294	319
Operating activities to further the Charity's objectives	29,843	105,707	135,551	158,702
Other income - Fundraising	1,747		1,747	1,385
Total Income	31,884	106,707	138,592	162,105
Expenditure	£	£	£	£
Payments for generating funds (Fundraising costs)	0	0		0
Charitable activities	43,649	108,677	152,326	152,650
	0	0		
Total Expenditure	43,649	108,677	152,326	152,650
Net	-11,764	-1,970	-13,734	9,455
			0	
Balance B/F	39,816	19,952	59,768	50,313
Balance C/F	28,052	17,982	46,034	59,768

Norland Fun Club
Balance Sheet at 31 May 2025

	31/5/2025	31/5/2024	31/5/2023 £
Current Assets			
Current Bank Account	16,407	32,360	18,619
Savings Bank Account	25,263	24,999	25,386
Fundraising Account	3,967	2,033	4,554
Just Giving Account	0	0	960
Petty Cash	396	376	793
	<u>46,034</u>	<u>59,768</u>	<u>50,313</u>
FUNDS			
Unrestricted funds	28,052	39,816	29,191
Restricted funds	17,982	19,952	21,122
TOTAL FUNDS	<u>46,034</u>	<u>59,768</u>	<u>50,313</u>

Norland Fun Club owns an asset being the Building it operates from.
This has an estimated value of £70,000.

Assets recognised but not valued includes play equipment and computer equipment.

Norland Fun Club
Notes to the Accounts
Detailed Income and Expenditure Statement
1 June 2024- 31 May 2025

Income	2024/25	2023/24
	£	£
Restricted		
Donations	1,000	1,700
EYF	105,707	108,494
Fundraising	-	80
Unrestricted		
BAAS	18,088	25,731
Pre-school	11,140	23,506
Trips/Activities	261	971
Fundraising	1,747	1,065
Uniform	355	240
	138,298	161,786
Expenditure		
Wages	133,213	125,646
Equipment/toys	1,852	1,567
Software and Subs	1,297	1,283
Food	2,071	2,147
Goods for resale (Uniform)	308	271
Office/Stationery	1,931	2,942
Travel and Entertainment	722	464
Training	456	1,232
Rents / Rates	2,040	3,229
Repairs	1,736	6,933
Elec/Gas/Water	2,849	2,881
Nappy disposal	411	251
Telephone	797	683
Crafts	1,124	672
Bank charges	114	109
Insurance	329	1,527
Accountancy/Legal fees	209	122
Marketing	436	-
Fundraising costs	91	43
Sundry expenses	96	222
Action Kids/Provision Sports	245	390
Gifts/Donations	-	37
	152,326	152,650
Surplus / (deficit)	(14,028)	9,136
Interest payable		
Interest receivable	294	319
Net surplus / (deficit)	(13,734)	9,455

Norland Fun Club
Notes to the Accounts Continued
1 June 2024 - 31 May 2025

2 Grants and donations

	2025	2025	2025
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
CMBC - Children & Young People's Services	0	105,707	105,707
Other grants	0	0	0
Donations	0	1,000	1,000
	0	106,707	106,707

3 Staff costs and numbers

	2025	2024
Staff remuneration	130,645	122,734
Social security costs (NI)*	673	1,009
Pensions*	1,895	1,784
	133,213	125,527

* employer

The average number employees during the year was 10 (2024:10).

There were no employees with emoluments above £60,000

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	19,952	105,707	108,677	16,982
Donations and Fundraising	0	0	0	0
Norland Scarecrow Donation	0	1,000	0	1,000
	19,952	106,707	108,677	17,982

Fund name

Purpose of restriction

CMBC - Early Education Funding: For the supply of free early years provision for 2 to 4 year olds.

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year

Norland Fun Club
Notes to the Accounts Continued
1 June 2024 - 31 May 2025

7 Amounts owed at 31/05/2025

	2024/25	2023/24
Accrued Expenditure		
HMRC	3,347	1,443
Pensions	0	0
IE	0	0
	3,347	1,443

Receipts in Advance

EYF	17,982	19,952
BAAS	0	0
	17,982	19,952

8 Amounts owed at 31/05/2025

Prepayments

	2024/25	2023/24
Insurance	58	1,272
	58	1,272

NORLAND FUN CLUB

England & Wales - Charity number 1026429

Accounts

**Financial Accounts of Norland Fun Club for
year ended 31 May 2024**

Registered Charity 1026429

Annual Report and Financial Statements
for the year ended 31 May 2024

Contents	Page
Trustees' Report	3-4
Examiner's Report	5
Income and Expenditure Account	6
Balance Sheet	7
I & E Detailed	8
Notes to the Accounts	9-11

Prepared by Julie Talbot CPFA

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2024

Norland Fun Club
Berrymoor Road
Norland
Sowerby Bridge HX6 3RN

Officers/Trustees

Chair Alyce Holt - Appointed November 2020 (Resigned September 2023)

Chair Jodie Kirkbright - Appointed September 2023

Treasurer Sofia Davies - Appointed September 2021 (Resigned September 2024)

Treasurer Claire Nellen- Appointed September 2024

Secretary Felicity Goldthorpe - Appointed September 2022 (Resigned September 2023)

Secretary Molly Dennis - September 2023 (Resigned September 2024)

Secretary Kelly Sheppard - October 2024

General Helen Woodcock - Appointed November 2020

General Alison Whitaker - Appointed April 2022 (Resigned September 2023)

General Sam Finan - Appointed September 2023

Method of recruitment and appointment of Trustees: The Trustees of the Charity are appointed by the members at the AGM.

Aims and Objectives

Our primary goal is to ensure that we provide the highest quality childcare that is both accessible and affordable. Our setting will differentiate itself by a passionate attention to detail in everything we do underpinned by our quality programme.

Children will be safe, loved and stimulated in an efficient, well maintained and above all homely environment.

We will promote a healthy understanding and respect for natural values in all aspects of the setting.

Above all, we want children to leave our setting with the confidence and skills to help them meet the challenges that lie ahead in the school system and beyond. We passionately believe this to be a joint effort between the setting and parents and to that end we will promote the right environment for that partnership to succeed.

Ultimately, we wish to be a leading exponent of day setting best practices and to achieve this through consideration of the needs of the child, the family, our staff, the community and the environment. The strategy we have adopted to achieve our mission is:

Continuous improvements

To enhance our quality of provision through continuous improvements in:

- Communication and participation.
- Our policies and procedures.
- Management and staff training.
- The quality of our equipment and materials.
- Investing in the building and its fixtures and fittings.
- To manage the balance between business needs and people's needs.
- To effectively implement childcare strategies and government legislation.
- To maintain setting development plans.

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2024 (cont)

Values

The values we have adopted to achieve our mission are that we will always strive to:

- Behave ethically.
- Ensure that children and their families are our paramount concern.
- Create a stimulating and comfortable working environment.
- Act with integrity and trust.
- Take pride in everything we do.
- Always strive to improve what we do.
- Value the contributions of employees.
- Encourage and reward the highest standards.

Our overall business aims and targets.

In order for the setting to develop, we need a clear vision of where we want to be and to have sight of the key aims and targets that need to be understood by everyone involved in the setting operations:

- To achieve a sustainable level of financial stability.
- To achieve an 'outstanding' rating from Ofsted.
- To maintain an occupancy level of above 90%.
- To attract high quality, motivated, loyal staff.
- To maintain a good working relationship with the local authority, local early years groups and local schools.

Reserves Policy

NFC has a reserve policy as follows: -

£5,000 to demolish building and return to a field, as per quotations obtained in April 2012.

£20,000 to maintain the running of NFC for 8 weeks in exceptional circumstances if there was no income.

Our Aim is to increase these funds to extend this to 12 weeks running costs plus demolition costs steadily over the next 2 years. Subject to increasing running costs, we anticipate circa £32,000.00

These funds have been put in a bank account with Lloyds Bank.

This policy is in line with guidance from the charities commission and the pre-school learning alliance.

The reserves policy will be reviewed annually.

Going Concern

The Trustees are satisfied that the Charity remains a 'Going 'Concern'.

Achievements

Unfortunately, the roof of our setting leaked and was beyond 'patch-up' so we required extensive works to be done. Although mammoth in terms of fundraising, we were able to secure funds to get this repaired.

This was £5,911.58

General Notes

We continue to monitor, adapt and most importantly, provide a safe and nurturing setting to our families.

Norland Fun Club
Registered Charity 1026429
Independent Examiner's report to the Trustees of Norland Fun Club

I report on the accounts of the charity for the year ended 31 May 2024, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Julie Talbot

Relevant professional qualification or body: CIPFA

Date: 23 March 2025

Julie Talbot BA (Hons) CPFA (Retired)

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

I have not received any remuneration for undertaking this IE.

Norland Fun Club
Income and Expenditure Statement
1 June 2023 - 31 May 2024

	Unrestricted Funds	Restricted Funds	Total 31/05/2024	Total 31/05/2023
	£	£	£	£
Income				
Grants and Donations	0	1,700	1,700	4,463
Income from Investments	319	0	319	90
Operating activities to further the Charity's objective	50,207	108,494	158,702	130,539
Other income - Fundraising	1,305	80	1,385	3,158
Total Income	51,831	110,274	162,105	138,250
Expenditure	£	£	£	£
Payments for generating funds (Fundraising costs)	0	0	0	0
Charitable activities	41,206	111,444	152,650	150,093
Total Expenditure	41,206	111,444	152,650	150,093
Net	10,625	-1,170	9,455	-11,843
Balance B/F	29,191	21,122	50,313	62,156
Balance C/F	39,816	19,952	59,768	50,313

Norland Fun Club
Balance Sheet at 31 May 2024

	31/5/2024	31/5/2023
		£
Current Assets		
Current Bank Account	32,360	18,619
Savings Bank Account	24,999	25,386
Fundraising Account	2,033	4,554
Just Giving Account	0	960
Petty Cash	376	793
	<u>59,768</u>	<u>50,313</u>
FUNDS		
Unrestricted funds	39,816	29,191
Restricted funds	<u>19,952</u>	<u>21,122</u>
TOTAL FUNDS	<u>59,768</u>	<u>50,313</u>

Norland Fun Club owns an asset being the Building it operates from.
This has an estimated value of £70,000.

Assets recognised but not valued includes play equipment and computer equipment.

Norland Fun Club
Notes to the Accounts
Detailed Income and Expenditure Statement
1 June 2023- 31 May 2024

Income	2023/24	2022/23
		£
Restricted		
Donations	1,700	4,463
EYF	108,494	76,479
Fundraising	80	960
Unrestricted		
BAAS	25,731	30,517
Pre-school	23,506	22,306
Trips	971	1,236
Goods for resale	-	-
Fundraising	1,065	1,659
Uniform	240	540
	161,786	138,160
Expenditure		
Wages	125,646	127,088
Equipment/toys/crafts	1,567	187
Software and Subs	1,283	2,021
Food	2,147	1,804
Goods for resale (Uniform)	271	616
Office/Stationery	2,942	2,579
Travel and Entertainment	464	610
Training	1,232	430
Rents / Rates	3,229	2,250
Repairs	6,933	5,319
Elec/Gas/Water	2,881	3,383
Nappy disposal	251	325
Telephone	683	888
Crafts	672	136
Bank charges	109	89
Insurance	1,527	1,334
Accountancy/Legal fees	122	40
Marketing		-
Fundraising costs	43	-
Sundry expenses	222	583
Action Kids/Provision Sports	390	390
Gifts/Donations	37	20
Bad Debt		-
	152,650	150,093
surplus/deficit	9,136	(11,933)
Interest payable		-
Interest receivable	319	90
Net surplus/(deficit)	9,455	(11,843)

Norland Fun Club
Notes to the Accounts
Accounting Policies
1 June 2023 - 31 May 2024

Basis of accounting

The Accounts are prepared on a cash basis

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

Norland Fun Club
Notes to the Accounts Continued
1 June 2023 - 31 May 2024

2 Grants and donations

2 Grants and donations	2024	2024	2024
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
CMBC - Children & Young People's Services	0	108,494	108,494
Other grants	0	0	0
Donations	0	1,780	1,780
	0	110,274	110,274

3 Staff costs and numbers

3 Staff costs and numbers	2024	2023
Staff remuneration	122,734	124,189
Social security costs (NI)*	1,009	2,071
Pensions*	1,784	1,825
	125,527	128,085

* employer

The average number employees during the year was 10 (2023:10).

There were no employees with emoluments above £60,000

4 Restricted funds

4 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	15,699	108,494	104,241	19,952
Donations and Fundraising for a New Roof	4,173	780	4,953	0
Norland Scarecrow Donation	1,250	1,000	2,250	0
	21,122	110,274	111,444	19,952

Fund name

Purpose of restriction

CMBC - Early Education Funding: For the supply of free early years provision for 2 to 4 year olds.

Donation and Fundraising for new roof: restricted to replace the roof

Norland Scarecrow Donation: for new floor, decorating and roof repairs

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year

Norland Fun Club
Notes to the Accounts Continued
1 June 2023 - 31 May 2024

7 Amounts owed at 31/05/2024

	2023/24	2022/23
Accrued Expenditure		
HMRC	1443	1554
Pensions	0	0
IE	0	0
	1,443	1,554

Receipts in Advance

EYF	19,952	15,699
BAAS	0	0
	19,952	15,699

8 Amounts owed at 31/05/2024

Prepayments

	2023/24	2022/23
Insurance	1,272	1,111

**Financial Accounts of Norland Fun Club for
year ended 31 May 2024**

Registered Charity 1026429

Annual Report and Financial Statements
for the year ended 31 May 2024

Contents	Page
Trustees' Report	3-4
Examiner's Report	5
Income and Expenditure Account	6
Balance Sheet	7
I & E Detailed	8
Notes to the Accounts	9-11

Prepared by Julie Talbot CPFA

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2024

Norland Fun Club
Berrymoor Road
Norland
Sowerby Bridge HX6 3RN

Officers/Trustees

Chair Alyce Holt - Appointed November 2020 (Resigned September 2023)

Chair Jodie Kirkbright - Appointed September 2023

Treasurer Sofia Davies - Appointed September 2021 (Resigned September 2024)

Treasurer Claire Nellen- Appointed September 2024

Secretary Felicity Goldthorpe - Appointed September 2022 (Resigned September 2023)

Secretary Molly Dennis - September 2023 (Resigned September 2024)

Secretary Kelly Sheppard - October 2024

General Helen Woodcock - Appointed November 2020

General Alison Whitaker - Appointed April 2022 (Resigned September 2023)

General Sam Finan - Appointed September 2023

Method of recruitment and appointment of Trustees: The Trustees of the Charity are appointed by the members at the AGM.

Aims and Objectives

Our primary goal is to ensure that we provide the highest quality childcare that is both accessible and affordable. Our setting will differentiate itself by a passionate attention to detail in everything we do underpinned by our quality programme.

Children will be safe, loved and stimulated in an efficient, well maintained and above all homely environment.

We will promote a healthy understanding and respect for natural values in all aspects of the setting.

Above all, we want children to leave our setting with the confidence and skills to help them meet the challenges that lie ahead in the school system and beyond. We passionately believe this to be a joint effort between the setting and parents and to that end we will promote the right environment for that partnership to succeed.

Ultimately, we wish to be a leading exponent of day setting best practices and to achieve this through consideration of the needs of the child, the family, our staff, the community and the environment. The strategy we have adopted to achieve our mission is:

Continuous improvements

To enhance our quality of provision through continuous improvements in:

- Communication and participation.
- Our policies and procedures.
- Management and staff training.
- The quality of our equipment and materials.
- Investing in the building and its fixtures and fittings.
- To manage the balance between business needs and people's needs.
- To effectively implement childcare strategies and government legislation.
- To maintain setting development plans.

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2024 (cont)

Values

The values we have adopted to achieve our mission are that we will always strive to:

- Behave ethically.
- Ensure that children and their families are our paramount concern.
- Create a stimulating and comfortable working environment.
- Act with integrity and trust.
- Take pride in everything we do.
- Always strive to improve what we do.
- Value the contributions of employees.
- Encourage and reward the highest standards.

Our overall business aims and targets.

In order for the setting to develop, we need a clear vision of where we want to be and to have sight of the key aims and targets that need to be understood by everyone involved in the setting operations:

- To achieve a sustainable level of financial stability.
- To achieve an 'outstanding' rating from Ofsted.
- To maintain an occupancy level of above 90%.
- To attract high quality, motivated, loyal staff.
- To maintain a good working relationship with the local authority, local early years groups and local schools.

Reserves Policy

NFC has a reserve policy as follows: -

£5,000 to demolish building and return to a field, as per quotations obtained in April 2012.

£20,000 to maintain the running of NFC for 8 weeks in exceptional circumstances if there was no income.

Our Aim is to increase these funds to extend this to 12 weeks running costs plus demolition costs steadily over the next 2 years. Subject to increasing running costs, we anticipate circa £32,000.00

These funds have been put in a bank account with Lloyds Bank.

This policy is in line with guidance from the charities commission and the pre-school learning alliance.

The reserves policy will be reviewed annually.

Going Concern

The Trustees are satisfied that the Charity remains a 'Going 'Concern'.

Achievements

Unfortunately, the roof of our setting leaked and was beyond 'patch-up' so we required extensive works to be done. Although mammoth in terms of fundraising, we were able to secure funds to get this repaired.

This was £5,911.58

General Notes

We continue to monitor, adapt and most importantly, provide a safe and nurturing setting to our families.

Norland Fun Club
Registered Charity 1026429
Independent Examiner's report to the Trustees of Norland Fun Club

I report on the accounts of the charity for the year ended 31 May 2024, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Julie Talbot

Relevant professional qualification or body: CIPFA

Date: 23 March 2025

Julie Talbot BA (Hons) CPFA (Retired)

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

I have not received any remuneration for undertaking this IE.

Norland Fun Club
Income and Expenditure Statement
1 June 2023 - 31 May 2024

	Unrestricted Funds	Restricted Funds	Total 31/05/2024	Total 31/05/2023
	£	£	£	£
Income				
Grants and Donations	0	1,700	1,700	4,463
Income from Investments	319	0	319	90
Operating activities to further the Charity's objective	50,207	108,494	158,702	130,539
Other income - Fundraising	1,305	80	1,385	3,158
Total Income	51,831	110,274	162,105	138,250
Expenditure	£	£	£	£
Payments for generating funds (Fundraising costs)	0	0	0	0
Charitable activities	41,206	111,444	152,650	150,093
Total Expenditure	41,206	111,444	152,650	150,093
Net	10,625	-1,170	9,455	-11,843
Balance B/F	29,191	21,122	50,313	62,156
Balance C/F	39,816	19,952	59,768	50,313

Norland Fun Club
Balance Sheet at 31 May 2024

	31/5/2024	31/5/2023
		£
Current Assets		
Current Bank Account	32,360	18,619
Savings Bank Account	24,999	25,386
Fundraising Account	2,033	4,554
Just Giving Account	0	960
Petty Cash	376	793
	<u>59,768</u>	<u>50,313</u>
FUNDS		
Unrestricted funds	39,816	29,191
Restricted funds	<u>19,952</u>	<u>21,122</u>
TOTAL FUNDS	<u>59,768</u>	<u>50,313</u>

Norland Fun Club owns an asset being the Building it operates from.
This has an estimated value of £70,000.

Assets recognised but not valued includes play equipment and computer equipment.

Norland Fun Club
Notes to the Accounts
Detailed Income and Expenditure Statement
1 June 2023- 31 May 2024

Income	2023/24	2022/23
		£
Restricted		
Donations	1,700	4,463
EYF	108,494	76,479
Fundraising	80	960
Unrestricted		
BAAS	25,731	30,517
Pre-school	23,506	22,306
Trips	971	1,236
Goods for resale	-	-
Fundraising	1,065	1,659
Uniform	240	540
	161,786	138,160
Expenditure		
Wages	125,646	127,088
Equipment/toys/crafts	1,567	187
Software and Subs	1,283	2,021
Food	2,147	1,804
Goods for resale (Uniform)	271	616
Office/Stationery	2,942	2,579
Travel and Entertainment	464	610
Training	1,232	430
Rents / Rates	3,229	2,250
Repairs	6,933	5,319
Elec/Gas/Water	2,881	3,383
Nappy disposal	251	325
Telephone	683	888
Crafts	672	136
Bank charges	109	89
Insurance	1,527	1,334
Accountancy/Legal fees	122	40
Marketing		-
Fundraising costs	43	-
Sundry expenses	222	583
Action Kids/Provision Sports	390	390
Gifts/Donations	37	20
Bad Debt		-
	152,650	150,093
surplus/deficit	9,136	(11,933)
Interest payable		-
Interest receivable	319	90
Net surplus/(deficit)	9,455	(11,843)

Norland Fun Club
Notes to the Accounts
Accounting Policies
1 June 2023 - 31 May 2024

Basis of accounting

The Accounts are prepared on a cash basis

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

Norland Fun Club
Notes to the Accounts Continued
1 June 2023 - 31 May 2024

2 Grants and donations

2 Grants and donations	2024	2024	2024
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
CMBC - Children & Young People's Services	0	108,494	108,494
Other grants	0	0	0
Donations	0	1,780	1,780
	0	110,274	110,274

3 Staff costs and numbers

3 Staff costs and numbers	2024	2023
Staff remuneration	122,734	124,189
Social security costs (NI)*	1,009	2,071
Pensions*	1,784	1,825
	125,527	128,085

* employer

The average number employees during the year was 10 (2023:10).

There were no employees with emoluments above £60,000

4 Restricted funds

4 Restricted funds	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	15,699	108,494	104,241	19,952
Donations and Fundraising for a New Roof	4,173	780	4,953	0
Norland Scarecrow Donation	1,250	1,000	2,250	0
	21,122	110,274	111,444	19,952

Fund name

Purpose of restriction

CMBC - Early Education Funding: For the supply of free early years provision for 2 to 4 year olds.

Donation and Fundraising for new roof: restricted to replace the roof

Norland Scarecrow Donation: for new floor, decorating and roof repairs

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year

Norland Fun Club
Notes to the Accounts Continued
1 June 2023 - 31 May 2024

7 Amounts owed at 31/05/2024

	2023/24	2022/23
Accrued Expenditure		
HMRC	1443	1554
Pensions	0	0
IE	0	0
	1,443	1,554

Receipts in Advance

EYF	19,952	15,699
BAAS	0	0
	19,952	15,699

8 Amounts owed at 31/05/2024

Prepayments

	2023/24	2022/23
Insurance	1,272	1,111

Norland Fun Club
Registered Charity 1026429
Independent Examiner's report to the Trustees of Norland Fun Club

I report on the accounts of the charity for the year ended 31 May 2024, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: 

Name: Julie Talbot

Relevant professional qualification or body: CIPFA

Date: 23 March 2025

Julie Talbot BA (Hons) CPFA (Retired)

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

I have not received any remuneration for undertaking this IE.

NORLAND FUN CLUB

England & Wales - Charity number 1026429

Accounts

**Financial Accounts of Norland Fun Club for
year ended 31 May 2023**

Registered Charity 1026429

Norland Fun Club

Registered Charity 1026429

Annual Report and Financial Statements
for the year ended 31 May 2023

Contents	Page
Trustees' Report	3-4
Examiner's Report	5
Income and Expenditure Account	6
Balance Sheet	7
I & E Detailed	8
Notes to the Accounts	9-11

Prepared by Julie Talbot CPFA

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2023

Norland Fun Club
Berrymoor Road
Norland
Sowerby Bridge
HX6 3RN

Officers/Trustees

Chair Alyce Holt - Appointed November 2020

Treasurer Sofia Davies - Appointed September 2021

Secretary Jessica Daniel - Appointed September 2016 Resigned September 2022

Secretary Felicity Goldthorpe - Appointed September 2022

General Helen Woodcock - Appointed November 2020

General Alison Whitaker - Appointed April 2022

Method of recruitment and appointment of Trustees: The Trustees of the Charity are appointed by the members at the AGM.

Aims and Objectives

Our primary goal is to ensure that we provide the highest quality childcare that is both accessible and affordable. Our setting will differentiate itself by a passionate attention to detail in everything we do underpinned by our quality programme.

Children will be safe, loved and stimulated in an efficient, well maintained and above all homely environment. We will promote a healthy understanding and respect for natural values in all aspects of the setting.

Above all, we want children to leave our setting with the confidence and skills to help them meet the challenges that lie ahead in the school system and beyond. We passionately believe this to be a joint effort between the setting and parents and to that end we will promote the right environment for that partnership to succeed.

Ultimately, we wish to be a leading exponent of day setting best practices and to achieve this through consideration of the needs of the child, the family, our staff, the community and the environment. The strategy we have adopted to achieve our mission is:

Continuous improvements

To enhance our quality of provision through continuous improvements in:

- Communication and participation.
- Our policies and procedures.
- Management and staff training.
- The quality of our equipment and materials.
- Investing in the building and its fixtures and fittings.
- To manage the balance between business needs and people's needs.
- To effectively implement childcare strategies and government legislation.
- To maintain setting development plans.

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2023 (cont)

Values

The values we have adopted to achieve our mission are that we will always strive to:

- Behave ethically.
- Ensure that children and their families are our paramount concern.
- Create a stimulating and comfortable working environment.
- Act with integrity and trust.
- Take pride in everything we do.
- Always strive to improve what we do.
- Value the contributions of employees.
- Encourage and reward the highest standards.

Our overall business aims and targets.

In order for the setting to develop, we need a clear vision of where we want to be and to have sight of the key aims and targets that need to be understood by everyone involved in the setting operations:

- To achieve a sustainable level of financial stability.
- To achieve an 'outstanding' rating from Ofsted.
- To maintain an occupancy level of above 90%.
- To attract high quality, motivated, loyal staff.
- To maintain a good working relationship with the local authority, local early years groups and local schools.

Reserves Policy

NFC has a reserve policy as follows: -

£5,000 to demolish building and return to a field, as per quotations obtained in April 2012.

£20,000 to maintain the running of NFC for 8 weeks in exceptional circumstances if there was no income.

Our Aim is to increase these funds to extend this to 12 weeks running costs plus demolition costs steadily over the next 2 years. Subject to increasing running costs, we anticipate circa £32,000.00

These funds have been put in a bank account with Lloyds Bank.

This policy is in line with guidance from the charities commission and the pre-school learning alliance.

The reserves policy will be reviewed annually.

Going Concern

The Trustees are satisfied that the Charity remains a 'Going 'Concern'.

General Notes

We continue to monitor, adapt and most importantly, provide a safe and nurturing setting to our families.

Norland Fun Club
Registered Charity 1026429
Independent Examiner's report to the Trustees of Norland Fun Club

I report on the accounts of the charity for the year ended 31 May 2023, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Julie Talbot

Relevant professional qualification or body: CIPFA

Date: 12 February 2024

Julie Talbot BA (Hons) CPFA (Retired)

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

I have not received any remuneration for undertaking this IE.

Norland Fun Club
Income and Expenditure Statement
1 June 2022 - 31 May 2023

	Unrestricted Funds £	Restricted Funds £	Total 31/05/2023 £	Total 31/05/2022 £
Income				
Grants and Donations	0	4,463	4,463	0
Income from Investments	90	0	90	2
Operating activities to further the Charity's objective	54,060	76,479	130,539	134,592
Other income - Fundraising	2,198	960	3,158	2,105
Total Income	56,348	81,902	138,250	136,699
Expenditure	£	£	£	£
Payments for generating funds (Fundraising costs)	0	0	0	0
Charitable activities	75,804	74,289	150,093	150,721
Total Expenditure	75,804	74,289	150,093	150,721
Net	-19,456	7,613	-11,843	-14,022
Balance B/F	48,647	13,509	62,156	76,178
Balance C/F	29,191	21,122	50,313	62,156

Norland Fun Club
Notes to the Accounts
Detailed Income and Expenditure Statement
1 June 2021- 31 May 2023

Income	2022/23	2021/22
		£
Restricted		
Donations	4,463	-
EYF	76,479	71,673
Fundraising	960	
Unrestricted		
BAAS	30,517	34,505
Pre-school	22,306	25,593
Trips	1,236	
Goods for resale	-	
Fundraising	1,659	2,105
Uniform	540	604
Furlough (CJRS)		2,217
	<u>138,160</u>	<u>136,697</u>
Expenditure		
Wages/NI	124,189	119,669
Pension (Employer)	2,899	4,322
Equipment/toys/crafts	187	806
Software and Subs	2,021	1,980
Food	1,804	2,388
Goods for resale (Uniform)	616	560
Office/Stationery	2,579	3,823
Travel and Entertainment	610	886
Training	430	424
Rents / Rates	2,250	3,248
Repairs	5,319	5,559
Elec/Gas/Water	3,383	2,418
Nappy disposal	325	320
Telephone	888	1,202
Crafts	136	847
Bank charges	89	89
Insurance	1,334	1,184
Accountancy/Legal fees	40	325
Marketing	-	-
Fundraising costs	-	-
Sundry expenses	973	351
Gifts/Donations	20	322
Bad Debt	-	-
	<u>150,093</u>	<u>150,721</u>
surplus/deficit	<u>(11,933)</u>	<u>(14,024)</u>
Interest payable		-
Interest receivable	90	2
Net surplus/(deficit)	<u>(11,843)</u>	<u>(14,022)</u>

Norland Fun Club
Balance Sheet at 31 May 2023

	31/5/2023	31/05/2022
		£
Current Assets		
Current Bank Account	18,619	34,754
Savings Bank Account	25,386	24,558
Fundraising Account	4,554	2,571
Just Giving Account	960	
Petty Cash	793	273
	<u>50,313</u>	<u>62,156</u>
FUNDS		
Unrestricted funds	29,191	48,647
Restricted funds	<u>21,122</u>	<u>13,509</u>
TOTAL FUNDS	<u>50,313</u>	<u>62,156</u>

Norland Fun Club owns an asset being the Building it operates from.
This has an estimated value of £70,000.

Assets recognised but not valued includes play equipment and computer equipment.

Norland Fun Club
Notes to the Accounts
Accounting Policies
1 June 2022 - 31 May 2023

Basis of accounting

The Accounts are prepared on a cash basis

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

Norland Fun Club
Notes to the Accounts Continued
1 June 2022 - 31 May 2023

2 Grants and donations

	2023	2023	2022
	Unrestricted	Restricted	Total
	funds	funds	funds
	£	£	£
CMBC - Children & Young People's Services	0	76,479	71,673
Other grants	0	0	0
Donations	0	4,463	4,463
	0	81,902	76,136

3 Staff costs and numbers

	2023	2022
Staff remuneration	124,189	119,052
Social security costs (NI)*	2,071	617
Pensions*	1,825	4,322
	128,085	123,990

* employer

The average number employees during the year was 10 (2022:11).

There were no employees with emoluments above £60,000

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	13,509	76,479	74,289	15,699
Donations and Fundraising for a New Roof	0	4,173	0	4,173
Norland Scarecrow Donation	0	1,250	0	1,250
	13,509	81,902	74,289	21,122

Fund name

Purpose of restriction

CMBC - Early Education Funding: For the supply of free early years provision for 2 to 4 year olds.

Donation and Fundraising for new roof: restricted to replace the roof

Norland Scarecrow Donation: for new floor and decorating

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year

Norland Fun Club
Notes to the Accounts Continued
1 June 2022 - 31 May 2023

7 Amounts owed at 31/05/2023

	2022/23	2021/22
Accrued Expenditure		
HMRC	1554	1,579
Pensions	0	234
IE	0	325
	<u>1,554</u>	<u>2,138</u>

Receipts in Advance

EYF	15,699	13,509
BAAS	0	0
	<u>15,699</u>	<u>13,509</u>

8 Amounts owed at 31/05/2023

Prepayments

	2021/22	2020/21
Insurance	1,111	1,027

NORLAND FUN CLUB

England & Wales - Charity number 1026429

Accounts

**Financial Accounts of Norland Fun Club for
year ended 31 May 2022**

Registered Charity 1026429

Norland Fun Club

Registered Charity 1026429

Annual Report and Financial Statements
for the year ended 31 May 2022

Contents	Page
Trustees' Report	3-4
Examiner's Report	5
Income and Expenditure Account	6
Balance Sheet	7
I & E Detailed	8
Notes to the Accounts	9-11

Prepared by Julie Talbot CPFA

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2022

Norland Fun Club
Berrymoor Road
Norland
Sowerby Bridge
HX6 3RN

Officers/Trustees

Chair Alyce Holt - Appointed November 2020

Treasurer Sofia Davies - Appointed September 2021

Secretary Jessica Daniel - Appointed September 2016

General Helen Woodcock - Appointed November 2020

General Alison Whitaker - Appointed April 2022

Method of recruitment and appointment of Trustees: The Trustees of the Charity are appointed by the members at the AGM.

Aims and Objectives

Our primary goal is to ensure that we provide the highest quality childcare that is both accessible and affordable. Our setting will differentiate itself by a passionate attention to detail in everything we do underpinned by our quality programme.

Children will be safe, loved and stimulated in an efficient, well maintained and above all homely environment. We will promote a healthy understanding and respect for natural values in all aspects of the setting. Above all, we want children to leave our setting with the confidence and skills to help them meet the challenges that lie ahead in the school system and beyond. We passionately believe this to be a joint effort between the setting and parents and to that end we will promote the right environment for that partnership to succeed.

Ultimately, we wish to be a leading exponent of day setting best practices and to achieve this through consideration of the needs of the child, the family, our staff, the community and the environment. The strategy we have adopted to achieve our mission is:

Continuous improvements

To enhance our quality of provision through continuous improvements in:

- Communication and participation.
- Our policies and procedures.
- Management and staff training.
- The quality of our equipment and materials.
- Investing in the building and its fixtures and fittings.
- To manage the balance between business needs and people's needs.
- To effectively implement childcare strategies and government legislation.
- To maintain setting development plans.

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2022 (cont)

Values

The values we have adopted to achieve our mission are that we will always strive to:

- Behave ethically.
- Ensure that children and their families are our paramount concern.
- Create a stimulating and comfortable working environment.
- Act with integrity and trust.
- Take pride in everything we do.
- Always strive to improve what we do.
- Value the contributions of employees.
- Encourage and reward the highest standards.

Our overall business aims and targets.

In order for the setting to develop, we need a clear vision of where we want to be and to have sight of the key aims and targets that need to be understood by everyone involved in the setting operations:

- To achieve a sustainable level of financial stability.
- To achieve an 'outstanding' rating from Ofsted.
- To maintain an occupancy level of above 90%.
- To attract high quality, motivated, loyal staff.
- To maintain a good working relationship with the local authority, local early years groups and local schools.

Reserves Policy

NFC has a reserve policy as follows: -

£5,000 to demolish building and return to a field, as per quotations obtained in April 2012.

£16,000 to maintain the running of NFC for 8 weeks in exceptional circumstances if there was no income.

Our Aim is to increase these funds to extend this to 12 weeks running costs plus demolition costs steadily over the next 2 years. Subject to increasing running costs, we anticipate circa £32,000.00

These funds have been put in a bank account with Lloyds Bank.

This policy is in line with guidance from the charities commission and the pre-school learning alliance.

The reserves policy will be reviewed annually.

Going Concern

The Trustees are satisfied that the Charity remains a 'Going 'Concern'.

General Notes

We continue to monitor, adapt and most importantly, provide a safe and nurturing setting to our families.

Norland Fun Club
Registered Charity 1026429
Independent Examiner's report to the Trustees of Norland Fun Club

I report on the accounts of the charity for the year ended 31 May 2022, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed: Name: Julie Talbot

Relevant professional qualification or body: CIPFA

Date: 17 March 2023

Julie Talbot BA (Hons) CPFA

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

I have not received any remuneration for undertaking this IE.

Norland Fun Club
Income and Expenditure Statement
1 June 2021 - 31 May 2022

	Unrestricted Funds	Restricted Funds	Total 31/05/2022	Total 31/05/2021
	£	£	£	£
Income				
Grants and Donations	0	0	0	128
Income from Investments	2	0	2	4
Operating activities to further the Charity's objective	62,918	71,673	134,592	116,341
Other income - Fundraising	2,105	0	2,105	0
Total Income	65,026	71,673	136,699	116,473
Expenditure	£	£	£	£
Payments for generating funds (Fundraising costs)	0	0	0	0
Charitable activities	81,866	68,855	150,721	123,490
Total Expenditure	81,866	68,855	150,721	123,490
Net	-16,840	2,818	-14,022	-7,017
Balance B/F	65,487	10,691	76,178	83,195
Balance C/F	48,647	13,509	62,156	76,178

The 2020/21 Accounts have been re-stated (changed from accruals to cash basis)

Norland Fun Club
Balance Sheet at 31 May 2022

	31/05/2022	31/05/2021
	£	£
Current Assets		
Current Bank Account	34,754	53,517
Savings Bank Account	24,558	21,056
Fundraising Account	2,571	1,060
Petty Cash	272	545
	<u>62,156</u>	<u>76,178</u>
FUNDS		
Unrestricted funds	48,647	65,487
Restricted funds	<u>13,509</u>	<u>10,691</u>
TOTAL FUNDS	<u>62,156</u>	<u>76,178</u>

Norland Fun Club owns an asset being the Building it operates from.
This has an estimated value of £70,000.

Assets recognised but not valued includes play equipment and computer equipment.

The 2020/21 Accounts have been re-stated (changed from accruals to cash basis)

Norland Fun Club
Notes to the Accounts
Detailed Income and Expenditure Statement
1 June 2021- 31 May 2022

Income	2021/22	2020/21
	£	£
Restricted		
Donations	-	128
EYF	71,673	66,362
Unrestricted		
BAAS	34,505	20,560
Pre-school	25,593	13,901
Trips		
Goods for resale		
Fundraising	2,105	-
Uniform	604	416
Furlough (CJRS)	2,217	15,239
	<u>136,697</u>	<u>116,605</u>
Expenditure		
Wages/NI	119,669	90,547
Pension (Employer)	4,322	8,796
Equipment/toys/crafts	806	2,215
Software and Subs	1,980	2,135
Food	2,388	1,646
Goods for resale (Uniform)	560	780
Office/Stationery	3,823	5,157
Travel and Entertainment	886	100
Training	424	455
Rents / Rates	3,248	3,813
Repairs	5,559	1,097
Elec/Gas/Water	2,418	1,556
Nappy disposal	320	306
Telephone	1,202	1,400
Crafts	847	1,094
Bank charges	89	90
Insurance	1,184	1,123
Accountancy/Legal fees	325	325
Marketing	-	180
Fundraising costs	-	-
Sundry expenses	351	810
Gifts/Donations	322	-
Bad Debt	-	-
	<u>150,721</u>	<u>123,626</u>
surplus/deficit	<u>(14,024)</u>	<u>(7,021)</u>
Interest payable	-	-
Interest receivable	2	4
Net surplus/(deficit)	<u>(14,022)</u>	<u>(7,017)</u>

The 2020/21 Accounts have been re-stated (changed from accruals to cash basis)

Norland Fun Club
Notes to the Accounts
Accounting Policies
1 June 2021 - 31 May 2022

Basis of accounting

The Accounts are prepared on a cash basis

There has been a change to the accounting policies since last year in that 20/21 was prepared on an accrual basis.

The 2020/21 Accounts have been re-stated on a cash basis

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

Norland Fun Club
Notes to the Accounts Continued
1 June 2021 - 31 May 2022

2 Grants and donations

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
CMBC - Children & Young People's Services	0	71,673	71,673	66,362
Other grants	0	0	0	0
Donations	0	0	0	128
	2	71,673	71,673	66,489

3 Staff costs and numbers

	2022	2021
		£
Staff remuneration	119,052	90,547
Social security costs (NI)	617	-
Pensions*	4,322	8,796
	123,990	99,344

* employer

The average number employees during the year was 11 (2021:8).

There were no employees with emoluments above £60,000

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	10,691	71,673	68,855	13,509
	10,691	71,673	68,855	13,509

Fund name

Purpose of restriction

CMBC - Early Education Funding: For the supply of free early years provision for 2 to 4 year olds.

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year

Norland Fun Club
Notes to the Accounts Continued
1 June 2021 - 31 May 2022

7 Amounts owed at 31/05/2022

	2021/22	2020/21
Accrued Expenditure		
HMRC	0	1,579
Pensions	0	234
IE	0	325
	<u>-</u>	<u>2,138</u>

Receipts in Advance

EYF	13,509	12,021
BAAS	0	490
	<u>13,509</u>	<u>12,511</u>

7 Amounts owed at 31/05/2022

Prepayments

	2021/22	2020/21
Insurance	1,027	927

The 2020/21 Accounts have been re-stated (changed from accruals to cash basis)

NORLAND FUN CLUB

England & Wales - Charity number 1026429

Accounts

**Financial Accounts of Norland Fun Club for
year ended 31 May 2021**

Registered Charity 1026429

Annual Report and Financial Statements
for the year ended 31 May 2021

Contents	Page
Trustees' Report	3 to 4
Examiner's Report	5
Income and Expenditure Account	6
Balance Sheet	7
Notes to the Accounts	8 to 11

Prepared by Julie Talbot CPFA MIAB

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2021

Norland Fun Club
Berrymoor Road
Norland
Sowerby Bridge
HX6 3RN

Officers/Trustees

Chair Alyce Holt - Appointed November 2020

Chair Sophie O'Mahoney - Appointed September 2016, resigned November 2020

Treasurer Emma West - Appointed November 2020

Treasurer Amy Haynes - Appointed May 2017, resigned November 2020

Secretary Jessica Daniel - Appointed September 2016

General Helen Woodcock - Appointed November 2020

Method of recruitment and appointment of Trustees: The Trustees of the Charity are appointed by the members at the AGM.

Aims and Objectives

Our primary goal is to ensure that we provide the highest quality childcare that is both accessible and affordable. Our setting will differentiate itself by a passionate attention to detail in everything we do underpinned by our quality programme.

Children will be safe, loved and stimulated in an efficient, well maintained and above all homely environment. We will promote a healthy understanding and respect for natural values in all aspects of the setting.

Above all, we want children to leave our setting with the confidence and skills to help them meet the challenges that lie ahead in the school system and beyond. We passionately believe this to be a joint effort between the setting and parents and to that end we will promote the right environment for that partnership to succeed.

Ultimately, we wish to be a leading exponent of day setting best practices and to achieve this through consideration of the needs of the child, the family, our staff, the community and the environment. The strategy we have adopted to achieve our mission is:

Continuous improvements

To enhance our quality of provision through continuous improvements in:

- Communication and participation.
- Our policies and procedures.
- Management and staff training.
- The quality of our equipment and materials.
- Investing in the building and its fixtures and fittings.
- To manage the balance between business needs and people's needs.
- To effectively implement childcare strategies and government legislation.
- To maintain setting development plans.

Norland Fun Club
Registered Charity 1026429
Trustees' Report for the year ended 31 May 2021 (cont)

Values

The values we have adopted to achieve our mission are that we will always strive to:

- Behave ethically.
- Ensure that children and their families are our paramount concern.
- Create a stimulating and comfortable working environment.
- Act with integrity and trust.
- Take pride in everything we do.
- Always strive to improve what we do.
- Value the contributions of employees.
- Encourage and reward the highest standards.

Our overall business aims and targets.

In order for the setting to develop, we need a clear vision of where we want to be and to have sight of the key aims and targets that need to be understood by everyone involved in the setting operations:

- To achieve a sustainable level of financial stability.
- To achieve an 'outstanding' rating from Ofsted.
- To maintain an occupancy level of above 90%.
- To attract high quality, motivated, loyal staff.
- To maintain a good working relationship with the local authority, local early years groups and local schools.

Reserves Policy

NFC has a reserve policy as follows: -

£5,000 to demolish building and return to a field, as per quotations obtained in April 2012.

£16,000 to maintain the running of NFC for 8 weeks in exceptional circumstances if there was no income. Our Aim is to increase these funds to extend this to 12 weeks running costs plus demolition costs steadily over the next 2 years. Subject to increasing running costs, we anticipate circa £32,000.00

These funds have been put in a bank account with Lloyds Bank.

This policy is in line with guidance from the charities commission and the pre-school learning alliance.

The reserves policy will be reviewed annually.

Going Concern

The Trustees are satisfied that the Charity remains a 'Going 'Concern'.

General Notes

This financial year has been an exceptionally difficult one navigating our way through a global pandemic. Our outgoings are and will continue to be higher given the necessity to hire a portacabin in order that we create space to enable us to continue offering care using 'bubbles'.

We continue to monitor, adapt and most importantly, provide a safe and nurturing setting to our families.

Norland Fun Club
Registered Charity 1026429
Independent Examiner's report to the Trustees of Norland Fun Club

I report on the accounts of the charity for the year ended 31 May 2021, which are set out on pages 6 to 9.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act); and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:Name: Julie Talbot

Relevant professional qualification or body: CIPFA

Date: 09 February 2022

Julie Talbot BA (Hons) CPFA MIAB

1 Wood Nook
Norland
Sowerby Bridge
West Yorkshire
HX6 3RZ

Norland Fun Club
Income and Expenditure Statement
1 June 2020 - 31 May 2021

	Unrestricted Funds £	Restricted Funds £	Total 31/05/2021 £	Total 31/05/2020 £
Income				
Grants and Donations	128	0	128	1,113
Income from Investments	4	0	4	13
Operating activities to further the Charity's objectives	55,680	67,462	123,142	133,303
Other income - Fundraising	0		0	538
Total Income	55,813	67,462	123,275	134,968
Expenditure	£	£	£	£
Payments for generating funds (Fundraising costs)	0	0	0	10
Charitable activities	56,257	69,135	125,392	134,763
Total Expenditure	56,257	69,135	125,392	134,773
Net Receipts	-443	-1,673	-2,116	194
Cash funds last year end	47,159	12,364	59,523	59,328
Cash Funds this year end	46,715	10,691	57,407	59,523

Norland Fun Club
Balance Sheet at 31 May 2021

	31/05/2021		31/05/2020	
	£	£	£	£
CURRENT ASSETS				
Debtors	-1,191		113	
Cash at bank and in hand	76,243		83,260	
		<u>75,052</u>		<u>83,374</u>
CREDITORS: AMOUNT FALLING DUE WITHIN ONE YEAR	14,649		20,851	
NET CURRENT ASSETS		<u>60,403</u>		<u>62,522</u>
CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	3,000		3,000	
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>57,404</u>		<u>59,522</u>
FUNDS				
Unrestricted funds		46,715		47,159
Restricted funds		<u>10,691</u>		<u>12,364</u>
TOTAL FUNDS		<u>57,407</u>		<u>59,524</u>

Approval of the accounts

The financial statements were approved at a meeting of the trustees and signed on its behalf by:

Signed:

Name (Trustee)

Date:

Norland Fun Club
Notes to the Accounts
Detailed Income and Expenditure Statement
1 June 2020 - 31 May 2021

Income	2020/21	2019/20
	£	£
Restricted		
Donations	128	1,113
EYF	67,462	59,310
EYF Deprivation	-	121
Unrestricted		
BAAS	19,635	36,865
Pre-school	13,545	22,959
Trips	-	-
Goods for resale	-	-
Fundraising	-	538
Uniform	416	458
Furlough (CJRS)	17,083	8,590
Business Support Grant	5,000	5,000
Other revenue Insurance Claim	0	-
	<u>123,270</u>	<u>134,954</u>
Expenditure		
Wages/NI	91,477	98,888
Pension	8,791	9,638
Equipment/toys/crafts	2,215	426
Software and Subs	2,135	1,884
Qual Exps	-	-
Depr expr	-	-
Action Kids/Provision Sports	-	531
Summer Club Expenditure	-	317
Trips incl travel	-	52
Food	1,646	3,148
Goods for resale	780	461
Office/Stationery	5,157	3,618
Travel	100	871
Training	455	823
Rents / Rates	3,813	1,428
Repairs	1,097	4,692
Elec/ Gas	1,650	1,447
Water	360	491
Nappy disposal	306	170
Telephone	1,400	1,426
Crafts	1,094	1,558
Bank charges	90	81
Insurance	1,548	1,593
Accountancy/Legal fees	325	516
Marketing	180	490
Fundraising costs	-	10
Sundry expenses	774	213
Bad Debt	-	-
	<u>125,392</u>	<u>134,773</u>
surplus/deficit	<u>- 2,123</u>	<u>181</u>
	-	-
Interest payable	-	-
Interest receivable	4	13
Net surplus/(deficit)	<u>- 2,118</u>	<u>194</u>
Corp tax	-	-
Dividend	-	-
Net surplus/(deficit)	<u>- 2,118</u>	<u>194</u>

Norland Fun Club
Notes to the Accounts
Detailed Balance Sheet at 31 May 2021

	2020/21 £	2019/20 £
Current assets		
Unrestricted		
Current account	53,517	59,970
Fundraising account	1,060	3,167
Reserves	17,000	17,000
Reserve interest	4,056	2,652
Petty cash	611	472
Debtors	- 2,583	- 1,793
Accrued income/p paid	927	1,906
Restricted		
EEF Quality	-	-
EEF Deprivation	-	-
EEF 10%	465	0
	<u>75,053</u>	<u>83,374</u>
Current liabilities		
Unrestricted		
Inland revenue	1,579	649
Net pay	-	-
Accrued exps/ p paid	559	565
Fundraising to spend	-	-
RIA (Deferred income)	490	6,980
Corporation Tax	-	-
Restricted		
EYF	12,021	12,657
	<u>14,649</u>	<u>20,851</u>
Long term liabilities		
Contingency	3,000	3,000
Net assets	<u>57,404</u>	<u>59,522</u>
Surplus for period	- 2,118	194
Accumulated fund	59,523	59,329
	<u>57,405</u>	<u>59,523</u>

Norland Fun Club owns an asset being the Building it operates from.
This has an estimated value of £70,000.

Assets recognised but not valued includes play equipment and computer equipment.

Norland Fun Club
Notes to the Accounts
Accounting Policies
1 June 2020 - 31 May 2021

Basis of accounting

The Accounts are prepared on an accruals basis
There has been no change to the accounting policies since last year.

Taxation

As a registered charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further examination of the nature and purpose of each fund is included in the notes to the accounts.

Norland Fun Club
Notes to the Accounts Continued
1 June 2020 - 31 May 2021

2 Grants and donations

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
CMBC - Children & Young People's Services	0	67,462	67,462	59,431
Other grants	0	0	0	0
Donations	128	0	128	1,113
	128	67,462	67,590	60,544

3 Staff costs and numbers

	2021	2020
	£	£
Staff remuneration	90,877	97,306
Social security costs	0	1,729
Pensions	9,594	9,661
	100,471	108,696

The average number employees during the year was 8 (2020:8).

There were no employees with emoluments above £60,000

4 Restricted funds

	Balance b/f	Incoming	Outgoing	Balance c/f
	£	£	£	£
CMBC - Early Education Funding (*)	11,363	67,462	68,135	10,689
Norland Scarecrow committee	1,000	0	1,000	0
	12,363	67,462	69,135	10,690

Fund name

Purpose of restriction

CMBC - Early Education Funding
 Norland Scarecrow committee

For the supply of free early years provision for 2 to 4 year olds.
 For outside equipment

5 Trustee expenses

No trustee received any expenses during this or the previous financial year.

6 Related party transactions

There were no related party transactions during this or the previous financial year