

**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

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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	Total
	£	£	31/05/2024	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	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	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	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
	<u>1,443</u>	<u>1,554</u>

Receipts in Advance

EYF	19,952	15,699
BAAS	0	0
	<u>19,952</u>	<u>15,699</u>

8 Amounts owed at 31/05/2024

Prepayments

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

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Norland Fun Club
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Other grants	0	0	0
Donations	0	1,780	1,780
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Staff remuneration	122,734	124,189
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Norland Scarecrow Donation	1,250	1,000	2,250	0
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Fund name	Purpose of restriction
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	2023/24	2022/23
Accrued Expenditure		
HMRC	1443	1554
Pensions	0	0
IE	0	0
	<u>1,443</u>	<u>1,554</u>

Receipts in Advance

EYF	19,952	15,699
BAAS	0	0
	<u>19,952</u>	<u>15,699</u>

8 Amounts owed at 31/05/2024

Prepayments

	2023/24	2022/23
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Signed: 

Name: Julie Talbot

Relevant professional qualification or body: CIPFA

Date: 23 March 2025

Julie Talbot BA (Hons) CPFA (Retired)

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