

# CRAMLINGTON KIDS CLUB LIMITED

England & Wales · Charity number 1063927

## Details

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**Other names** BURNSIDE FUN CLUB LTD

**Status** Registered

**Legal form** Charitable company

**Company number** [03161354](#)

**Registered** 1997-08-12

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Cramlington Kids Club  
Skipton Close  
Cramlington  
NE23 3ST

**Phone** 01670730428

**Email** [info@cramlingtonkidsclub.co.uk](mailto:info@cramlingtonkidsclub.co.uk)

**Website** [www.cramlingtonkidsclub.co.uk](http://www.cramlingtonkidsclub.co.uk)

## Activities

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**Objects:** 1) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN DURING OUT OF SCHOOL HOURS AND SCHOOL HOLIDAYS2) TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES

**Activities:** Childcare facility for 8 weeks to 13yr old children

## Classification

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- **How:** Provides Services
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People, People With Disabilities

## Geography

- Northumberland

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-02-28	£662,665	£566,367	£225,190	22
2024-02-29	£416,473	£545,147	£128,893	21
2023-02-28	£481,395	£555,187	-	-
2022-02-28	£501,271	£493,215	£228,362	24
2021-02-28	£435,455	£462,790	-	-

## Trustees

Name	Role	Appointed
HELEN LORRAINE MORRIS	Chair	2001-01-01
LAURA HUNTER		2017-03-01
LOUISE HARRISON		
MARK MORRIS		
SHERI PAYNE		

**CRAMLINGTON KIDS CLUB LIMITED**

England & Wales - Charity number 1063927

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# Accounts

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CRAMLINGTON KIDS CLUB LIMITED

Eastlea Primary School  
Durham Road  
Cramlington  
Northumberland

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FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 28 FEBRUARY 2025

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One Two One  
Accountants Limited

CRAMLINGTON KIDS CLUB LIMITED

FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2025

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1. Directors and Trustees Annual Report
2. Accountants Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts
6. Detailed Statement of Financial Activities

**CRAMLINGTON KIDS CLUB LIMITED**  
**DIRECTORS AND TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

We present our annual report with the accounts of the company for the above year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

We are a company limited by guarantee, not having a share capital, (Company Number 3161354) and a Registered Charity (No 1063927) and have operated successfully since incorporation on 19 February 1996. Our bankers are Barclays Bank Plc, Town Centre, Cramlington, Northumberland. We appoint Solicitors as necessary.

**OBJECT AND POLICIES**

Our Object continues to be to provide low cost, high quality and flexible childcare to the area of Cramlington and surrounding community. We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no-one appropriate to our aims is excluded. Equal access to our services is important to us, and we promote local understanding of our work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Directors/Trustees**

The following have served throughout the year: H L Morris (Chair), S Devine (Company Secretary), M Morris, L S Williamson, L Davidson, L Hunter and S Conroy. All concerned give their time voluntarily and receive no benefit.

**Recruitment and Appointment of Directors/Trustees**

The Directors/Trustees seek to ensure that the users needs are reflected through the diversity of the Director/Trustee body. To enhance the potential pool of Directors/Trustees, selected individuals who may wish to become Directors/Trustees are approached as necessary. Directors/Trustees are re-appointed annually.

**Director/Trustee Induction and Training**

New Directors/Trustees are actively encouraged by the existing Directors/Trustees, having regard to any specialist skills required. New Directors/Trustees are briefed on their legal obligations under company and charity law, our Memorandum and Articles of Association, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of relevant publications. Feedback is encouraged.

**Risk Assessment**

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves Policy.

**RESERVES POLICY**

Free Reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves increased from £58,360 to £157,291 during the year, equating to approximately 3.3 months of expenditure. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility over the course of the forthcoming challenges.

**CRAMLINGTON KIDS CLUB LIMITED**  
**DIRECTORS AND TRUSTEES ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2025**

**DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

During the year, we have concentrated on updating our equipment and maintaining our buildings, especially our roof.

**FINANCIAL REVIEW**

Our state of affairs continues to be satisfactory, as detailed in the attached financial statements. Our assets continue to be adequate and available to fulfil our obligations.

**FUTURE DEVELOPMENTS**

We intend to continue to strive to maintain the high quality of the services which we provide, with on going roof maintenance and extension of our secret garden.

**STATEMENT OF DIRECTORS/TRUSTEES RESPONSIBILITIES**

Law applicable to companies and charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and :

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

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY EXEMPTIONS**

This report is prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed

Signed

H L Morris  
Director

S Devine  
Company Secretary

INSERT DATE

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS/TRUSTEES  
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
CRAMLINGTON KIDS CLUB LIMITED FOR THE YEAR ENDED 28 FEBRUARY 2025

In order to assist you to fulfil your duties under the Companies Act 2006, We have prepared for your approval the accounts of Cramlington Kids Club Limited for the year ended 28 February 2025 from the company's accounting records and from information and explanations you have given us.

This report is made solely for the Board of Directors/Trustees of Cramlington Kids Club Limited, as a body.

Our work has been undertaken solely to prepare for your approval the accounts of Cramlington Kids Club Limited and state those matters that We have agreed to state to them, as a body to the fullest extent permitted by law. We do not accept or assume responsibility to anyone other than Cramlington Kids Club Limited and its Board of Directors/Trustees as a body for our work for this report.

It is our duty to ensure that Cramlington Kids Club Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Income and Expenditure of Cramlington Kids Club Limited. You consider that Cramlington Kids Club Limited is exempt from the statutory audit requirements for the year. We have not been instructed to carry out an audit or a review of the accounts of Cramlington Kids Club Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the statutory accounts

OneTwoOne Accounts Limited

44 Astley Road  
Seaton Delaval  
Whitley Bay  
Tyne & Wear  
NE25 0DG

0191 3387374

1 August 2025

CRAMLINGTON KIDS CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28 FEBRUARY 2025

	<u>2025</u>	<u>2024</u>
	£	£
<b><u>INCOME FROM:</u></b>		
Activities to further our objectives:		
Child Care Fees	660,863	518,362
Grants Received	50	-
	<u>660,913</u>	<u>518,362</u>
Investment Income:		
Bank Interest Received	1,752	1,110
	<u>662,665</u>	<u>519,470</u>
<b><u>EXPENDITURE ON:</u></b>		
Operating Expenditure	566,367	545,147
	96,298	(25,677)
<b><u>NET MOVEMENT IN FUNDS</u></b>		
Total Funds Brought Forward	128,893	154,570
Total Funds Carried Forward	<u>225,191</u>	<u>128,893</u>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED**

Company Number : 03161354

**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2025**

	<u>Notes</u>	<u>2025</u>		<u>2024</u>	
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4		67,899		70,533
<b>CURRENT ASSETS</b>					
Debtors		21,323		35,283	
Cash at Bank and in Hand		176,496		96,028	
		<u>197,819</u>		<u>131,311</u>	
<b>CREDITORS : Amounts Falling</b>					
Due within One Year	5	(40,528)		(72,951)	
<b>NET CURRENT ASSETS</b>			<u>157,291</u>		<u>58,360</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			<u>£ 225,190</u>		<u>£ 128,893</u>
<b>CAPITAL AND RESERVES</b>					
Profit and Loss Account			<u>225,190</u>		<u>128,893</u>
<b>TOTAL SHAREHOLDERS' FUNDS</b>			<u>£ 225,190</u>		<u>£ 128,893</u>

For the year ended 28 February 2025, the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to the small companies regime.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:-

- ensuring the company keeps accounting records that comply with section 386 and

-preparing the accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year end and of its Income and Expenditure for the financial year, in accordance with the requirements of Section 393, which otherwise comply with the requirements of the Companies Act relating to accounts, so far as is applicable to the company.

These accounts are prepared in accordance with the provisions applicable to Companies subject to the small companies regime.

signed on behalf of the  
board of directors

H L Morris  
Director

S Divine  
Company Secretary

These financial statements were authorised for issue by the Board of Directors on 1 August 2025.

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2025

1. ACCOUNTING POLICIES

Basis of Accounting

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.
- c, Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of our general objectives. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

Income

All Income is included in the Statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income :

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Investment Income is included when receivable.
- The value of services provided by volunteers has not been included in these accounts.

Expenditure

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

Tangible Fixed Assets

Depreciation is provided on Freehold Property on a straight line basis calculated to reduce the asset to its estimated residual value over its useful working life. Depreciation is provided on Motor Vehicles on a reducing balance basis in order to write off each asset over its estimated useful life at 25% per annum.

2. TAXATION

As a Registered Charity, we have no liability to taxation.

**CRAMLINGTON KIDS CLUB LIMITED**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2025**

	<u>2025</u>	<u>2024</u>
	£	£
<b>3. NET MOVEMENT IN FUNDS</b>		
<b>This is stated after charging:</b>		
Depreciation of Tangible Fixed Assets	2,634	3,044
	<hr/> <hr/>	<hr/> <hr/>
Staff costs were as follows:		418,191
Wages and Salaries	438,974	26,262
Social Security Costs	27,363	19,295
Staff Pension Scheme	21,412	
	<hr/> <hr/>	<hr/> <hr/>
	487,749	463,788

No employee received emoluments of over £60,000. The average number of employees, calculated on the basis of full-time equivalents was 24 (2024 24), of which 24 belong to a staff pension scheme (2024 24)

**4. TANGIBLE FIXED ASSETS**

	Freehold Property £	Plant & Machinery £	TOTAL £
<b>Cost</b>			
At 1 March 2024	95,000	27,715	122,715
At 28 February 2025	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	95,000	27,715	122,715
<b>Depreciation</b>			
At 1 March 2024	29,400	22,782	52,182
Charge for year	1,400	1,234	2,634
At 28 February 2025	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	30,800	24,016	54,816
<b>NET BOOK VALUE</b>			
At 28 February 2025	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	64,200	3,699	67,899
At 28 February 2024	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	65,600	4,933	70,533

**5. CREDITORS: amounts becoming due and payable within one year:**

	2025	2024
	£	£
Accrued Charges	40,528	72,951

**CRAMLINGTON KIDS CLUB LIMITED**

England & Wales - Charity number 1063927

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# Accounts

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One Two One  
Accountants Limited

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FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 29 FEBRUARY 2024

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GRAMINGTON KIDS CLUB LIMITED

Eastlea Primary School  
Durham Road  
Cramlington  
Northumberland

1. Directors and Trustees Annual Report
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FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 29 FEBRUARY 2024

GRAMLINGTON KIDS CLUB LIMITED

GRAMLINGTON KIDS CLUB LIMITEDDIRECTORS AND TRUSTEES ANNUAL REPORTFOR THE YEAR ENDED 29 FEBRUARY 2024

We present our annual report with the accounts of the company for the above year.

REFERENCE AND ADMINISTRATIVE DETAILS

We are a company limited by guarantee, not having a share capital, (Company Number 3161354) and a registered charity (No 1063927) and have operated successfully since incorporation on 19 February 1996. Our bankers are Barclays Bank Plc, Town Centre, Cramlington, Northumberland. We appoint solicitors as necessary.

OBJECT AND POLICIES

Our object continues to be to provide low cost, high quality and flexible childcare to the area of Cramlington and surrounding community. We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no-one appropriate to our aims is excluded. Equal access to our services is important to us, and we promote local understanding of our work.

STRUCTURE, GOVERNANCE AND MANAGEMENTDirectors/Trustees

The following have served throughout the year: H L Morris (Chair), S Devine (Company Secretary), M Morris, I S Williamson, I Davidson, and I Hunter. All concerned give their time voluntarily and receive no benefit.

Recruitment and Appointment of Directors/Trustees

The Directors/Trustees seek to ensure that the users needs are reflected through the diversity of the Director/Trustee body. To enhance the potential pool of Directors/Trustees, selected individuals who may wish to become Directors/Trustees are approached as necessary. Directors/Trustees are re-appointed annually.

Director/Trustee Induction and Training

New Directors/Trustees are actively encouraged by the existing Directors/Trustees, having regard to any specialist skills required. New Directors/Trustees are briefed on their legal obligations under company and charity law, our Memorandum and Articles of Association, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of relevant publications. Feedback is encouraged.

Risk Assessment

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves Policy.

RESERVES POLICY

Free Reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves decreased from £80994 to £58359 during the year, equating to approximately 1.26 months of expenditure. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility over the course of the forthcoming challenges.

Continued ...

**GRAMLINGTON KIDS CLUB LIMITED  
DIRECTORS AND TRUSTEES ANNUAL REPORT  
FOR THE YEAR ENDED 29 FEBRUARY 2024**

We present our annual report with the accounts of the company for the above year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

We are a company limited by guarantee, not having a share capital, (Company Number 3161354) and a Registered Charity (No 1063927) and have operated successfully since incorporation on 19 February 1996. Our bankers are Barclays Bank Plc, Town Centre, Cramlington, Northumberland. We appoint Solicitors as necessary.

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**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Directors/Trustees**

The following have served throughout the year: H L Morris (Chair), S Devine (Company Secretary), M Morris, I S Williamson, L Davidson, and I Hunter. All concerned give their time voluntarily and receive no benefit.

**Recruitment and Appointment of Directors/Trustees**

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**Director/Trustee Induction and Training**

New Directors/Trustees are actively encouraged by the existing Directors/Trustees, having regard to any specialist skills required. New Directors/Trustees are briefed on their legal obligations under company and charity law, our Memorandum and Articles of Association, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of relevant publications. Feedback is encouraged.

**Risk Assessment**

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves Policy.

**RESERVES POLICY**

Free Reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves decreased from £80994 to £58359 during the year, equating to approximately 1.26 months of expenditure. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility over the course of the forthcoming challenges.

**GRAMLINGTON KIDS CLUB LIMITED  
DIRECTORS AND TRUSTEES ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 29 FEBRUARY 2024**

**DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

During the year, we have concentrated on updating and maintaining our premises and our buildings, including rewrapping our toddler garden which was completed in September 2024.

**FINANCIAL REVIEW**

Our state of affairs continues to be satisfactory, as detailed in the attached financial statements. Our assets continue to be adequate and available to fulfill our obligations. We have made extra efforts to get ofsted ratings back to good, and in July. We have changed what policies and procedures were necessary due to further government funding for more toddler hours and incorporating babies.

**FUTURE DEVELOPMENTS**

We intend to continue to strive to maintain the high quality of the services which we provide. We have plans to extend the secret garden and maintaining our 20 year old building including upgrading stairs, ramps and railings.

**STATEMENT OF DIRECTORS/TRUSTEES RESPONSIBILITIES**

Law applicable to companies and charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and :

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

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY EXEMPTIONS**

This report is prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed



H I Morris  
Director

Signed



S Devine  
Company Secretary

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS/TRUSTEES

ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF

GRAMLINGTON KIDS CLUB LIMITED FOR THE YEAR ENDED 28 FEBRUARY 2024

In order to assist you to fulfill your duties under the Companies Act 2006, we have prepared for your approval the accounts of Gramlington Kids Club Limited for the year ended 28 February 2024 from the company's accounting records and from information and explanations you have given us.

This report is made solely for the Board of Directors/Trustees of Gramlington Kids Club Limited, as a body.

Our work has been undertaken solely to prepare for your approval the accounts of Gramlington Kids Club Limited and state those matters that we have agreed to state to them, as a body to the fullest extent permitted by law.

We do not accept or assume responsibility to anyone other than Gramlington Kids Club Limited and its Board of Directors/Trustees as a body for our work for this report.

It is our duty to ensure that Gramlington Kids Club Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Income and Expenditure of Gramlington Kids Club Limited. You consider that Gramlington Kids Club Limited is exempt from the statutory audit requirements for the year. We have not been instructed to carry out an audit or a review of the accounts of Gramlington Kids Club Limited. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given us and we do not, therefore, express any opinion on the statutory accounts.



OneTwoOne Accounts Limited

44 Astley Road  
Seaton Delaval  
Whitley Bay  
Tyne & Wear  
NE25 0DG

0191 3387374

11 October 2024

GRAMBLINGTON KIDS CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28 FEBRUARY 2024

	2024	2023
	£	£
<u>INCOME FROM:</u>		
Activities to further our objectives:		
Child Care Fees	518,362	480,352
Grants Received	-	1,000
Investment Income:		
Bank Interest Received	1,110	43
	519,470	481,395
<u>EXPENDITURE ON:</u>		
Operating Expenditure	545,147	555,187
<u>NET MOVEMENT IN FUNDS</u>	<u>(25,677)</u>	<u>(73,792)</u>
Total Funds Brought Forward	154,570	228,362
Total Funds Carried Forward	128,893	154,570

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

**BALANCE SHEET**  
**AS AT 29 FEBRUARY 2024**

	Notes	2024	2023
<b>FIXED ASSETS</b>		£	£
Tangible Assets	4	70,533	73,577
<b>CURRENT ASSETS</b>			
Debtors		35,283	34,729
Cash at Bank and in Hand		96,028	117,538
<b>CREDITORS : Amounts Falling Due within One Year</b>			
	5	(72,951)	(71,273)
<b>NET CURRENT ASSETS</b>		58,360	80,994
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		£ 128,893	£ 154,571
<b>CAPITAL AND RESERVES</b>			
Profit and Loss Account		128,893	154,571
<b>TOTAL SHAREHOLDERS' FUNDS</b>		£ 128,893	£ 154,571

For the year ended 28 February 2024, the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to the small companies regime.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:-

- ensuring the company keeps accounting records which comply with section 386 and
- preparing the accounts 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 income and expenditure for the financial year, in accordance with the requirements of Section 393, which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These accounts are prepared in accordance with the provisions applicable to Companies subject to the small companies regime.

Signed on behalf of the  
board of directors

H I Morris  
Director

S Devine  
Company Secretary

These financial statements were authorised for issue by the Board of Directors on 11 October 2024

The notes on page 5 form part of these accounts.

**1. ACCOUNTING POLICIES**

**Basis of Accounting**  
The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.
- c, Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of our general objectives. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**Income**  
All income is included in the Statement of Financial Activities when we are entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Investment Income is included when receivable.
- The value of services provided by volunteers has not been included in these accounts.

**Expenditure**

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

**Tangible Fixed Assets**

Depreciation is provided on a straight line basis calculated to reduce the asset to its estimated residual value over its useful working life. Depreciation is provided on Motor Vehicles on a reducing balance basis in order to write off each asset over its estimated useful life at 25% per annum.

**2. TAXATION**

As a Registered Charity, we have no liability to taxation.

3. NET MOVEMENT IN FUNDS

2024

This is stated after charging:

£

Depreciation of Tangible Fixed Assets

3,044

Staff costs were as follows:

Wages and Salaries

418,191

Social Security Cost

26,262

Staff Pension Scheme

19,295

463,748

no employees received emoluments of over £60,000. The average number of employees, calculated on the basis of full-time equivalent was 21 (2023: 21), of which 21 belong to a staff pension scheme (2023: 21).

4. TANGIBLE FIXED ASSETS

Plant & Machinery	Freehold Property
£	£

COST

At 1 March 2022

95,000

At 28 February 2023

95,000

DEPRECIATION

At 1 March 2022

28,000

Charge for the year

1,400

At 28 February 2023

29,400

NET BOOK VALUE

At 28 February 2023

65,600

At 28 February 2022

67,000

5. CREDITORS: Amounts Becoming due and Payable within one Year :

Accrued Charges

72,950

GRAMLINGTON KIDS CLUB LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 29 FEBRUARY 2024

	2024	2023
	£	£
<u>INCOMING RESOURCES</u>		
Child Care Fees	518,360	480,350
Grants Received	-	1,000
Bank Interest Received	1,110	43
	<u>519,470</u>	<u>481,393</u>
<u>RESOURCES EXPENDED</u>		
Wages and Salaries	463,748	465,498
Lunches and Refreshments	22,196	20,164
Activities and Trips	3,437	4,769
Supplies and Maintenance	19,805	32,721
Traveling Expenses	507	622
Telephone Charges	2,131	2,456
Printing and Stationery	527	424
Advertising	678	684
Heating and Lighting	13,594	8,384
Insurance	2,852	2,692
Rent and Water Rates	8,370	9,166
Bank Charges	720	669
Sundry Expenses	2,338	2,266
Accountants Fees	1,200	1,080
Depreciation Freehold Property	1,400	1,400
Depreciation Motor Vehicles	1,644	2,192
	<u>545,147</u>	<u>555,086</u>
<u>NET MOVEMENT IN FUNDS</u>	<u>£(25,677)</u>	<u>£(73,793)</u>
Total Funds Brought Forward	£154,570	£28,783
Total Funds Carried Forward	£128,893	£72,576

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above financial years.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED**

England & Wales - Charity number 1063927

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# Accounts

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Company No  
03161354

CRAMLINGTON KIDS CLUB LIMITED

Eastlea Primary School  
Durham Road  
Cramlington  
Northumberland

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FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 28 FEBRUARY 2022

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T.W.Tasker F.C.A.  
Chartered Accountant

CRAMLINGTON KIDS CLUB LIMITED  
FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022

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1. Directors and Trustees Annual Report
2. Accountants Report
3. Statement of Financial Activities
4. Balance Sheet
5. Notes to the Accounts
6. Detailed Statement of Financial Activities

**CRAMLINGTON KIDS CLUB LIMITED**  
**DIRECTORS AND TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 28 FEBRUARY 2022**

We present our annual report with the accounts of the company for the above year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

We are a company limited by guarantee, not having a share capital, (Company Number 3161354) and a Registered Charity (No 1063927) and have operated successfully since incorporation on 19 February 1996. Our bankers are Barclays Bank Plc, Town Centre, Cramlington, Northumberland. We appoint Solicitors as necessary.

**OBJECT AND POLICIES**

Our Object continues to be to provide low cost, high quality and flexible childcare to the area of Cramlington and surrounding community. We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no-one appropriate to our aims is excluded. Equal access to our services is important to us, and we promote local understanding of our work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Directors/Trustees**

The following have served throughout the year: H L Morris (Chair), S Devine (Company Secretary), M Morris, L S Williamson, L Davidson, D Hunter and S Conroy. All concerned give their time voluntarily and receive no benefit.

**Recruitment and Appointment of Directors/Trustees**

The Directors/Trustees seek to ensure that the users needs are reflected through the diversity of the Director/Trustee body. To enhance the potential pool of Directors/Trustees, selected individuals who may wish to become Directors/Trustees are approached as necessary. Directors/Trustees are re-appointed annually.

**Director/Trustee Induction and Training**

New Directors/Trustees are actively encouraged by the existing Directors/Trustees, having regard to any specialist skills required. New Directors/Trustees are briefed on their legal obligations under company and charity law, our Memorandum and Articles of Association, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of relevant publications. Feedback is encouraged.

**Risk Assessment**

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves Policy.

**RESERVES POLICY**

Free Reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves increased from £138,814 to £151,193 during the year, equating to approximately 3.2 months of expenditure. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility over the course of the forthcoming challenges.

Continued ...

CRAMLINGTON KIDS CLUB LIMITED  
DIRECTORS AND TRUSTEES ANNUAL REPORT (CONTINUED)

1b.

FOR THE YEAR ENDED 28 FEBRUARY 2022

**DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

Despite the Covid pandemic, we have endeavoured to maintain our services and continue our refurbishment, including our Sensory Garden.

**FINANCIAL REVIEW**

Our state of affairs continues to be satisfactory, as detailed in the attached financial statements. Our assets continue to be adequate and available to fulfil our obligations.

**FUTURE DEVELOPMENTS**

As we emerge into a post-Covid world, we intend to continue to strive to maintain the high quality of the services which we provide, and continue our refurbishment in our kitchen area and further extensive roof repairs.

**STATEMENT OF DIRECTORS/TRUSTEES RESPONSIBILITIES**

Law applicable to companies and charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and :

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

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY EXEMPTIONS**

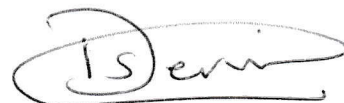
This report is prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed

Signed



H L Morris  
Director



S Devine  
Company Secretary

14 October 2022

CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS/TRUSTEES  
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
CRAMLINGTON KIDS CLUB LIMITED FOR THE YEAR ENDED 28 FEBRUARY 2022

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Cramlington Kids Club Limited for the year ended 28 February 2022 from the company's accounting records and from information and explanations you have given me.

As a practicing member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors/Trustees of Cramlington Kids Club Limited, as a body, in accordance with the terms of my engagement letter dated 12 September 2016. My work has been undertaken solely to prepare for your approval the accounts of Cramlington Kids Club Limited and state those matters that I have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cramlington Kids Club Limited and its Board of Directors/Trustees as a body for my work or for this report.

It is your duty to ensure that Cramlington Kids Club Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Income and Expenditure of Cramlington Kids Club Limited. You consider that Cramlington Kids Club Limited is exempt from the statutory audit requirement for the year. I have not been instructed to carry out an audit or a review of the accounts of Cramlington Kids Club Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given me and I do not, therefore, express any opinion on the statutory accounts.



**T.W.Tasker F.C.A.**

**Chartered Accountant**

**52A Station Road  
Ashington  
Northumberland**

**Tel (01670) 852342  
[tw.tasker@outlook.com](mailto:tw.tasker@outlook.com)**

14 October 2022

**CRAMLINGTON KIDS CLUB LIMITED****STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCLUDING INCOME AND EXPENDITURE ACCOUNT)**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022**

		<u>2022</u>	<u>2021</u>
		<u>Total</u>	<u>Total</u>
		£	£
<b><u>INCOME FROM:</u></b>			
Activities to further our Objects:			
Child Care Fees		471,139	366,591
Grants Received		8,000	6,850
Coronavirus Job Retention Scheme		22,097	65,810
		<u>501,236</u>	<u>439,251</u>
Investment Income:			
Bank Interest Received		35	295
		<u>501,271</u>	<u>439,546</u>
<b><u>EXPENDITURE ON:</u></b>			
Operating Expenditure		493,215	467,943
<b><u>NET MOVEMENT IN FUNDS</u></b>	3	8,056	(28,397)
Total Funds Brought Forward		<u>220,306</u>	<u>248,703</u>
Total Funds Carried Forward	6	<u>228,362</u>	<u>220,306</u>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED**

Company Number : 03161354

**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2022**

	Notes	<u>2022</u> <u>Total</u> £	<u>2021</u> <u>Total</u> £
<b>FIXED ASSETS</b>			
Tangible Assets	4	77,169	81,492
<b>CURRENT ASSETS</b>			
Sundry Debtors		29,316	15,820
Cash at Bank and in Hand		153,005	152,794
		182,321	168,614
<b>CREDITORS : Amounts Falling</b>			
Due within One Year	5	31,128	29,800
<b>NET CURRENT ASSETS</b>		151,193	138,814
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		228,362	220,306
<b>RESERVES</b>			
Total Funds	6	228,362	220,306

For the year ended 28 February 2022 the company was entitled to exemption from audit under Section 477(2) of the Companies Act 2006 relating to the small companies regime.

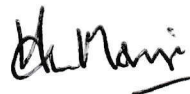
The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

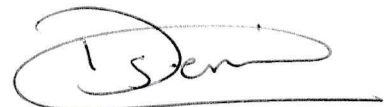
- ensuring the company keeps accounting records which comply with Section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its Income and Expenditure for the financial year, in accordance with the requirements of Section 393, which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies regime.

**Signed on behalf of the  
board of directors**



**H L Morris**  
Director



**S Devine**  
Company Secretary

These financial statements were authorised for issue by the Board of Directors on 14 October 2022.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED****NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2022****1. ACCOUNTING POLICIES****Basis of Accounting**

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.
- c, Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of our general objectives. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**Income**

All Income is included in the Statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income :

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Investment Income is included when receivable.
- The value of services provided by volunteers has not been included in these accounts.

**Expenditure**

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

**Tangible Fixed Assets**

Depreciation is provided on Freehold Property on a straight line basis calculated to reduce the asset to its estimated residual value over its useful working life. Depreciation is provided on Motor Vehicles on a reducing balance basis in order to write off each asset over its estimated useful life at 25% per annum.

**2. TAXATION**

As a Registered Charity, we have no liability to taxation.

CRAMLINGTON KIDS CLUB LIMITEDNOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2022

<b>3. <u>NET MOVEMENT IN FUNDS</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
<b>This is stated after charging:</b>	£	£
Depreciation of Tangible Fixed Assets	4,323	5,297
Directors/Trustees Remuneration and Expenses	-	-
	<u>          </u>	<u>          </u>
Staff costs were as follows:		
Wages and Salaries	338,355	345,463
Social Security Costs	22,659	23,137
Staff Pension Scheme	16,260	16,600
	<u>          </u>	<u>          </u>
	<u>377,274</u>	<u>385,200</u>

No employee received emoluments of over £60,000. The average number of employees, calculated on the basis of full-time equivalents was 24 (2021 18), of which 20 belong to a staff pension scheme (2020 17).

<b>4. <u>TANGIBLE FIXED ASSETS</u></b>	Freehold Property	Plant & Machinery etc	TOTAL
	£	£	£
<b>COST</b>			
At 1 March 2021 and At 28 February 2022	95,000	27,715	122,715
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 March 2021	25,200	16,023	41,223
Charge for the year	1,400	2,923	4,323
	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2022	26,600	18,946	45,546
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 28 February 2022	68,400	8,769	77,169
	<u>          </u>	<u>          </u>	<u>          </u>
At 29 February 2021	69,800	11,692	81,492
	<u>          </u>	<u>          </u>	<u>          </u>

<b>5. <u>CREDITORS: Amounts Becoming due And Payable Within One Year:</u></b>	<b><u>2022</u></b>	<b><u>2021</u></b>
	£	£
Accrued Charges	33,128	29,800
	<u>          </u>	<u>          </u>

CRAMLINGTON KIDS CLUB LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28 FEBRUARY 2022

	<u>2022</u>		<u>2021</u>	
	£	£	£	£
<b><u>INCOMING RESOURCES</u></b>				
Child Care Fees		471,139		366,591
Grants Received		8,000		6,850
Bank Interest Received		35		295
Coronavirus Job Retention Scheme		22,097		65,810
		<hr/>		<hr/>
		501,271		439,546
		<hr/> <hr/>		<hr/> <hr/>
 <b><u>RESOURCES EXPENDED</u></b>				
Wages and Salaries	377,274		385,200	
Lunches and Refreshments	19,077		13,359	
Activities and Trips	13,463		7,446	
Supplies and Maintenance	51,880		31,867	
Travelling Expenses	402		2,493	
Telephone Charges	2,175		2,431	
Printing and Stationery	1,428		636	
Advertising	672		691	
Heating and Lighting	4,837		5,726	
Insurance	2,600		1,605	
Rent and Water Rates	8,934		7,934	
Bank Charges	664		913	
Sundry Expenses	4,406		1,265	
Accountants Fees	1,080		1,080	
Depreciation Freehold Property	1,400		1,400	
Depreciation Motor Vehicles	2,923		3,897	
		<hr/>		<hr/>
		493,215		467,943
		<hr/>		<hr/>
<b><u>NET MOVEMENT IN FUNDS</u></b>		8,056		(28,397)
Total Funds Brought Forward		220,306		248,703
		<hr/>		<hr/>
Total Funds Carried Forward		£ 228,362		£ 220,306
		<hr/> <hr/>		<hr/> <hr/>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED**

England & Wales - Charity number 1063927

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# Accounts

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CRAMLINGTON KIDS CLUB LIMITED

Eastlea Primary School  
Durham Road  
Cramlington  
Northumberland

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FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 28 FEBRUARY 2021

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T.W.Tasker F.C.A.  
Chartered Accountant

CRAMLINGTON KIDS CLUB LIMITED  
FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2021

CONTENTS

1. Directors and Trustees Annual Report
2. Accountants Report
3. Statement of Financial Activities
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5. Notes to the Accounts
6. Detailed Statement of Financial Activities

**CRAMLINGTON KIDS CLUB LIMITED**  
**DIRECTORS AND TRUSTEES ANNUAL REPORT**

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

We present our annual report with the accounts of the company for the above year.

**REFERENCE AND ADMINISTRATIVE DETAILS**

We are a company limited by guarantee, not having a share capital, (Company Number 3161354) and a Registered Charity (No 1063927) and have operated successfully since incorporation on 19 February 1996. Our bankers are Barclays Bank Plc, Town Centre, Cramlington, Northumberland. We appoint Solicitors as necessary.

**OBJECT AND POLICIES**

Our Object continues to be to provide low cost, high quality and flexible childcare to the area of Cramlington and surrounding community. We refer to Charity Commission guidance on Public Benefit when reviewing our aims and objectives, and ensure that future plans remain focused on their achievement. Funding limits our activities, but no-one appropriate to our aims is excluded. Equal access to our services is important to us, and we promote local understanding of our work.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Directors/Trustees**

The following have served throughout the year: H L Morris (Chair), S Devine (Company Secretary), M Morris, L S Williamson, L Davidson, L Hunter and S Conroy. All concerned give their time voluntarily and receive no benefit.

**Recruitment and Appointment of Directors/Trustees**

The Directors/Trustees seek to ensure that the users needs are reflected through the diversity of the Director/Trustee body. To enhance the potential pool of Directors/Trustees, selected individuals who may wish to become Directors/Trustees are approached as necessary. Directors/Trustees are re-appointed annually.

**Director/Trustee Induction and Training**

New Directors/Trustees are actively encouraged by the existing Directors/Trustees, having regard to any specialist skills required. New Directors/Trustees are briefed on their legal obligations under company and charity law, our Memorandum and Articles of Association, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of relevant publications. Feedback is encouraged.

**Risk Assessment**

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves Policy.

**RESERVES POLICY**

Free Reserves are those funds not tied up in Fixed Assets or Designated/Restricted Funds. We forecast the level of reserves required to sustain operations, should income-generating activities be curtailed. Free reserves decreased from £161,913 to £138,814 during the year, equating to approximately 3.6 months of expenditure. Whilst the current level of reserves may prove sufficient, it is our view that it is prudent to ensure that there are sufficient free reserves to provide financial flexibility over the course of the forthcoming challenges.

Continued ...

**CRAMLINGTON KIDS CLUB LIMITED**  
**DIRECTORS AND TRUSTEES ANNUAL REPORT (CONTINUED)**

1b.

**FOR THE YEAR ENDED 28 FEBRUARY 2021**

**DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

Despite the Covid pandemic, we have endeavoured to maintain our services and continue our refurbishment, including our Sensory Garden.

**FINANCIAL REVIEW**

Our state of affairs continues to be satisfactory, as detailed in the attached financial statements. Our assets continue to be adequate and available to fulfil our obligations.

**FUTURE DEVELOPMENTS**

As we emerge into a post-Covid world, we intend to continue to strive to maintain the high quality of the services which we provide, and continue our refurbishment, turning to our Roof, Garden Shelter, Plumbing System and Fencing.

**STATEMENT OF DIRECTORS/TRUSTEES RESPONSIBILITIES**

Law applicable to companies and charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and :

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

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY EXEMPTIONS**

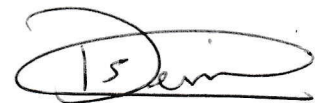
This report is prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed

Signed



H L Morris  
Director



S Devine  
Company Secretary

9 June 2021

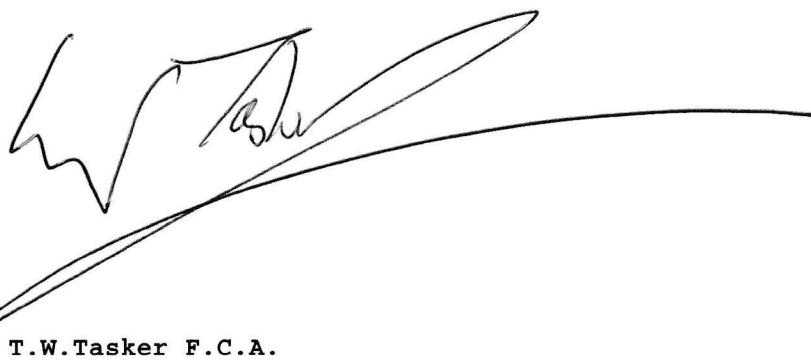
CHARTERED ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS/TRUSTEES  
ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF  
CRAMLINGTON KIDS CLUB LIMITED FOR THE YEAR ENDED 28 FEBRUARY 2021

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Cramlington Kids Club Limited for the year ended 28 February 2021 from the company's accounting records and from information and explanations you have given me.

As a practicing member of the Institute of Chartered Accountants in England and Wales (ICAEW), I am subject to its ethical and other professional requirements which are detailed at [icaew.com/membershandbook](http://icaew.com/membershandbook).

This report is made solely to the Board of Directors/Trustees of Cramlington Kids Club Limited, as a body, in accordance with the terms of my engagement letter dated 12 September 2016. My work has been undertaken solely to prepare for your approval the accounts of Cramlington Kids Club Limited and state those matters that I have agreed to state to them, as a body, in this report in accordance with AAF 2/10 as detailed at [icaew.com/compilation](http://icaew.com/compilation). To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Cramlington Kids Club Limited and its Board of Directors/Trustees as a body for my work or for this report.

It is your duty to ensure that Cramlington Kids Club Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Income and Expenditure of Cramlington Kids Club Limited. You consider that Cramlington Kids Club Limited is exempt from the statutory audit requirement for the year. I have not been instructed to carry out an audit or a review of the accounts of Cramlington Kids Club Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given me and I do not, therefore, express any opinion on the statutory accounts.



**T.W.Tasker F.C.A.**

**Chartered Accountant**

**52A Station Road  
Ashington  
Northumberland**

**Tel (01670) 852342  
[tw.tasker@outlook.com](mailto:tw.tasker@outlook.com)**

9 June 2021

CRAMLINGTON KIDS CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28 FEBRUARY 2021

		<u>2021</u>			<u>2020</u>
	Notes	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
		£	£	£	£
<b><u>INCOME FROM:</u></b>					
Activities to further our Objects:					
Child Care Fees		-	366,591	366,591	474,525
Grants Received		6,500	350	6,850	-
Coronavirus Job Retention Scheme		=	65,810	65,810	-
		6,500	432,751	439,251	474,525
Investment Income:					
Bank Interest Received		-	295	295	638
		6,500	433,046	439,546	475,163
<b><u>EXPENDITURE ON:</u></b>					
Operating Expenditure		6,500	461,443	467,943	452,080
<b><u>NET MOVEMENT IN FUNDS</u></b>	3	-	(28,397)	(28,397)	23,083
Total Funds Brought Forward		-	248,703	248,703	225,620
Total Funds Carried Forward	6	£ -	220,306	220,306	248,703

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED**

Company Number : 03161354

**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2021**

	Notes	2021			2020
		<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
		£	£	£	£
<b>FIXED ASSETS</b>					
Tangible Assets	4	-	81,492	81,492	86,790
<b>CURRENT ASSETS</b>					
Sundry Debtors		-	15,820	15,820	10,276
Payments in Advance		-	-	-	1,418
Cash at Bank and in Hand		-	152,794	152,794	180,490
		-	168,614	168,614	192,184
<b>CREDITORS : Amounts Falling</b>					
Due within One Year	5	-	29,800	29,800	30,271
<b>NET CURRENT ASSETS</b>					
		-	138,814	138,814	161,913
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		£ -	220,306	220,306	248,703
<b>RESERVES</b>					
Total Funds	6	£ -	220,306	220,306	248,703

For the year ended 28 February 2021 the company was entitled to exemption from audit under Section 477(2) of the Companies Act 2006 relating to the small companies regime.

The members have not required the company to obtain an audit in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for:

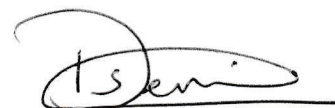
- ensuring the company keeps accounting records which comply with Section 386; and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its Income and Expenditure for the financial year, in accordance with the requirements of Section 393, which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

These accounts are prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed on behalf of the  
board of directors



H L Morris  
Director



S Devine  
Company Secretary

These financial statements were authorised for issue by the Board of Directors on 9 June 2021.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED****NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2021****1. ACCOUNTING POLICIES****Basis of Accounting**

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.
- c, Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of our general objectives. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**Income**

All Income is included in the Statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income :

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Investment Income is included when receivable.
- The value of services provided by volunteers has not been included in these accounts.

**Expenditure**

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

**Tangible Fixed Assets**

Depreciation is provided on Freehold Property on a straight line basis calculated to reduce the asset to its estimated residual value over its useful working life. Depreciation is provided on Motor Vehicles on a reducing balance basis in order to write off each asset over its estimated useful life at 25% per annum.

**2. TAXATION**

As a Registered Charity, we have no liability to taxation.

NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2021

**3. NET MOVEMENT IN FUNDS**

	<u>2021</u>	<u>2020</u>
	£	£
<b>This is stated after charging:</b>		
Depreciation of Tangible Fixed Assets	5,297	6,597
Directors/Trustees Remuneration and Expenses	-	-
	<u>          </u>	<u>          </u>
Staff costs were as follows:		
Wages and Salaries	345,463	321,079
Social Security Costs	23,137	21,504
Staff Pension Scheme	16,600	15,428
	<u>          </u>	<u>          </u>
	385,200	358,011
	<u>          </u>	<u>          </u>

No employee received emoluments of over £60,000. The average number of employees, calculated on the basis of full-time equivalents was 18 (2020 18), of which 17 belong to a staff pension scheme (2020 17).

**4. TANGIBLE FIXED ASSETS**

	Freehold Property £	Plant & Machinery etc £	TOTAL £
<b>COST</b>			
At 1 March 2020 and At 28 February 2021	95,000	27,715	122,715
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 March 2020	23,800	12,125	35,925
Charge for the year	1,400	3,898	5,298
	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2021	25,200	16,023	41,223
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 28 February 2021	69,800	11,692	81,492
	<u>          </u>	<u>          </u>	<u>          </u>
At 29 February 2020	71,200	15,590	86,790
	<u>          </u>	<u>          </u>	<u>          </u>

**5. CREDITORS: Amounts Becoming due And Payable Within One Year:**

	<u>2021</u>	<u>2020</u>
	£	£
Accrued Charges	29,800	30,271
	<u>          </u>	<u>          </u>

**6. RESTRICTED FUNDS**

	Brought Forward £	Income £	Expenditure £	Carried Forward £
Northumberland County Council	-	6,500	6,600	-
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

Northumberland County Council funded our Early Years Project.

CRAMLINGTON KIDS CLUB LIMITED

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28 FEBRUARY 2021

	<u>2021</u>			<u>2020</u>
	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>	<u>Total</u>
	£	£	£	£
<b><u>INCOME FROM:</u></b>				
Child Care Fees	-	366,591	366,591	474,525
Grants Received	6,500	350	6,850	-
Bank Interest Received	-	295	295	638
Coronavirus Job Retention Scheme	=	65,810	65,810	-
	<u>6,500</u>	<u>433,046</u>	<u>439,546</u>	<u>475,163</u>
<b><u>EXPENDITURE ON:</u></b>				
Wages and Salaries	6,500	378,700	385,200	358,011
Lunches and Refreshments	-	13,359	13,359	15,492
Activities and Trips	-	7,446	7,446	9,358
Supplies and Maintenance	-	31,867	31,867	29,018
Travelling Expenses	-	2,493	2,493	2,648
Telephone Charges	-	2,431	2,431	4,403
Printing and Stationery	-	636	636	908
Advertising	-	691	691	695
Heating and Lighting	-	5,726	5,726	8,119
Insurance	-	1,605	1,605	1,591
Rent and Water Rates	-	7,934	7,934	9,535
Bank Charges	-	913	913	1,430
Legal and Professional Fees	-	-	-	886
Sundry Expenses	-	1,265	1,265	2,309
Accountants Fees	-	1,080	1,080	1,080
Depreciation Freehold Property	-	1,400	1,400	1,400
Depreciation Motor Vehicles	-	3,897	3,897	5,197
	<u>6,500</u>	<u>461,443</u>	<u>467,943</u>	<u>452,080</u>
<b><u>NET MOVEMENT IN FUNDS</u></b>	-	(28,397)	(28,397)	23,083
Total Funds Brought Forward	-	248,703	248,703	225,620
Total Funds Carried Forward	£ -	220,306	220,306	248,703

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

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