ST MICHAEL'S FAMILY CENTRE

England & Wales · Charity number 1102811

Details

Status	Registered
Legal form	Other
Registered	2004-03-24
Register	View on the Charity Commission register

Contact

Address	73 King George V Avenue King's Lynn PE30 2QE
Phone	01553765201
Email	office@stmichaelsfamilycentre.co.uk
Website	www.stmichaelsfamilycentre.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER THE AGE OF 14 YEARS BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH A0 COMMUNITY AND FAMILY CENTRE BY:(A) OFFERING APPROPRIATE PLAY FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF THE FAMILY CENTRE, ENSURING THAT THE FAMILY CENTRE OFFERS OPPORTUNITIES FOR ALL CHILDREN REGARDLESS OF GENDER, ABILITY/DISABILITY, RACE, CULTURE, RELIGION OR MEANS.(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN AND RECOGNITION OF SUCH NEEDS IN THE LOCAL AREA.

Activities: To offer quality affordable childcare and education within the local community within a safe, secure and nurturing environment.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

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Geography

- **Area of benefit:** NOT DEFINED. IN PRCATICE SOUTH LYNN
- Norfolk

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£596,755	£484,554	£902,841	23
2024-03-31	£458,697	£483,453	-	-
2023-03-31	£434,935	£426,268	-	-
2022-03-31	£369,037	£375,516	-	-
2021-03-31	£386,655	£355,775	-	-

Trustees

Name	Role	Appointed
Jasmine Watts		2020-03-01
MRS J NOWRUNG		
MRS L HARTLEY		
PATSY WATSON		2025-09-01

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ST MICHAEL'S FAMILY CENTRE

England & Wales - Charity number 1102811

Accounts

Charity registration number 1102811 (England and Wales)

ST MICHAEL'S FAMILY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

ST MICHAEL'S FAMILY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Watts J Nowrung L Hartley P Watson	 (Appointed 1 September 2025)
Charity number (England and Wales)	1102811	
Principal address	Saddlebow Road Kings Lynn Norfolk England PE30 5BN	
Independent examiner	Lynn Mandari ACCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY	

ST MICHAEL'S FAMILY CENTRE

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ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities
Core aim and ethos of St Michael's Family Centre:

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests.

The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

'Playing and learning together'

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

Achievements and performance

Major achievements and developments:

Throughout the past year attendance and confidence in childcare has been on the rise with Saddlebow Road being at capacity for the staffing levels and Church Lane and Terrington having growing numbers of children attending. This has come about with differing issues as income generation has been at the fore of thinking to enable a sustainable service to be offered. The implementation of the 15 hours of funding for working parents from 9 months has helped with this and made providing for this age range more sustainable. It has been noticeable that more parents are seeking childcare from 9 months to enable them to return to work however despite having demand being able to recruit suitable staff has been tricky and as such numbers attending have had to be capped to allow us to maintain the requirements of the EYFS.

Major achievements in childcare:

- The use of Tapestry to document and record the children's learning is ongoing in all areas of the early years provision and is well received by parents as it allows ease of access to children learning and development.
- All staff have had the opportunity to participate in INSET training
- Staff have updated relevant mandatory qualifications – including risk assessment, first aid, moving and handling, and safeguarding with sessions on the latest requirements and legislation.
- Embed a unified approach and ethos across the three sites to promote the core ethos of the Charity as St Michael's Family Centre.
- OfSTED inspected Terrington St Clements judging the setting as Good – well done to staff for this achievement.

Church Lane:

The outdoor provision at Church Lane has been an area of ongoing review with plans in place to provide a more exciting and stimulating environment to meet the needs of the children. Whereby an area specific to the needs of the younger age group is being developed with grants being sort for this purpose. Despite changing situations and having no COVID restrictions children's attendance has not been at the levels pre COVID, however, staff have continued to develop a reflective practice approach to ensure the highest quality provision is available for service users as they have returned to the childcare and early years provision. Owing to staffing levels and a lack of demand the baby room has been temporally closed, this is under consistent review to ensure that cost effective services offered.

Saddlebow Road:

Saddlebow Road has continued to reflect and develop the quality of services offered, albeit difficult and tricky at times with ongoing staff illness and the residual uncertainty as a result of COVID. Grants have been used effectively to support and enable enhanced learning activities to take place for some of our most vulnerable children including take home learning packs to focus on health, well-being and dental care. We have also established a supervised tooth brushing scheme for our Snowy Owls whereby they are regularly learning about the importance of oral health and participate in cleaning teeth after lunch. The focus for development at Saddlebow Road is the outdoor play and learning environment to ensure that this continues to be an exciting safe and stimulating play and learning area for the children.

St Clements:

St Clements as a relatively newly formed setting has required commitment from staff to plan, organise and deliver high quality care and early education. A grant from NCC has enabled the outdoor area to be revamped to provide a stimulating and exciting outdoor space where quality play and learning can take place. Indeed, the outdoor area has specific areas for growing and observing nature as alongside green space and learning areas. We celebrated the successes of the staff with the first OfSTED inspection taking place in July 2024 whereby a Good judgement was awarded.

Staff report and update:

Childcare Staff team St Michael's Family Centre confirmed for the period September 2024 -2025:

Registered Person	Jeanette Nowrung and setting SENCO/SLP
Administrator:	Lynn Glencross (Term time only)

Saddlebow Road
Early Years Professionals: (Saddlebow Road)

- Paula Reed (full time Early Years Lead Barn Owls) setting ENCO/DSLP
- Jackie Smith (full time Early Years Lead for the Snowy and Wise Owls) DSLP

Hannah Palmer	Tiny Owls Mat leave June 24
Becky Bowman	Tiny Owls Appointed June 24
Imogen Luker	Tiny Owls Left Sept 24
Mia Dickerson	Tiny Owls (Completed level 2 Apprenticeship EYP)
Lauren Dearsley	Barn Owls
Leanne Brassett	Barn Owls
Alana Brearley	Barn Owls (Left July 24)
Amy Elton	Snowy Owls
Nicole Adler	Snowy Owls (Mat leave)
Phoebe Boyd	Snowy Owls (Appointed Nov 24)

Saddlebow Road (cont..)
Early Years Professionals: (Saddlebow Road)

Amy Elton	Snowy Owls
Nicole Adler	Snowy Owls (Mat leave)
Phoebe Boyd	Snowy Owls (Appointed Nov 24)
Lottie Veldhuis	Wise Owls (completed level 2 EYP – left July 25
Senior Play-worker	Jill Watson (part time)
Thrive coordinator	Tracey Rudd

Church Lane
Early Years Professional: (Church Lane)

- Louise Harris (Early Years Lead term time only) SENCO/SLP

Amy Ellwood:	Baby Owls lead
Jade Jones:	Baby Owls (Left April 2025)
Hanna Yate:	Little Owls Lead
Becky Mills:	Little Owls (Left July 24)
Leanne Pledger:	Little Owls (Completed level 4 Early Years) Left Nov 24
Catherine Ward:	Tawny Owls (Completed level 3 EYE)
Karolina Karosaite:	Appointed June 24

Terrington St Clements:
Early Years Professional: (St Clements)

- Holly Melton — Forest Owls (Early Years Lead term time only) SLP
- Jessica Simpson — Full time term time – Mat leave June 24
- Karolina Karosaite — Appointed June 24 – moved to Church Lane Sept 24
- Amber Fox — Forest Owls Appointed Sept 24

Support Staff Jon Wells (ICT support)

Charity Funding raising for the year 2024 - 2025:

The staff and children have been busy yet again raising funds for those less fortunate in the local and wider community and have supported the following national and local events:

BBC Children in Need
The Food Bank
Red Noise Day
NSPCC Christmas Jumper day
Fund raising for a child in Hospital

Partnership working:

Local nurseries and community organisations:

The family Centre has continued to work in partnership with other local nurseries in the community to ensure that services are available for those most in need. This includes but not limited to signposting children and families to other providers to meet the needs and demands of the child and family.

Local health team:

The childcare staff have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan integrated reviews for the children (EYFS 2-year reviews/checks). Furthermore, for some of our most vulnerable children, staff attend multiagency meetings to ensure that the needs of the children are fully addressed and met this includes children with social care and or emerging or identified SEN needs.

Financial review

The accounts have been finalised for the year and independently examined by Aston Shaw, copy attached to this report.

We have continued to claim universal funding for our 2, 3 and 4 year olds. This means that the term after child is 2 years old they are entitled to 15 hours for funded sessions which we claim from Norfolk County Council Education department. Furthermore, we have children that are in receipt of the government working parents 15 or 30 hour funding. It has been noticeable that during the year that the numbers of children attending has increased this is attributed to a higher birth rate year for our school leaver cohort combined with changes in parents working situations as more parents are able to claim the working parents funding.

Finances have been an ongoing area of attention during the year; with the cost of living crisis and rising cost for utilities and other essential resources budgets have been tight and monitored to ensure that we provide a cost-effective sustainable service.

Grants to the NCC Community Fund have been made to support the development of practice and enhance the learning for the children with successful bids for both Church Lane, Terrington St Clements and Saddlebow Road to purchased resources to promote healthy lifestyles with story sacks being available for children to take home and share with their families.

The staff have been very supportive of the financial pressures and their support and agreements with some tricky and difficult decisions to ensure cost effective service has been appreciated. Staff wages have been reviewed and increased in line with recommendations for minimum wage and the national living wage.

Hardship/family Support fund:

The Charity has continued to offer some of our most in need families services by continuing with the hardship/family support fund whereby a ‘restricted fund’ has been set up to allow us to be able to support children to attend that under normal circumstances would not be able to.

Restricted Early Years Pupil Funding: Families in receipt of the EYPP have benefited from having the termly government vouchers to support their rising cost of living. We have used the additional funding received for these children to support the intervention of targeted support to include but not limited to:
Welcomm interventions
Additional staffing to support activities for example cooking, music and movement sessions, community trips and learning events.

Restricted SEN funding has been used to support those with specific learning to offer enhanced learning materials activities and staff ratio’s.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Committee confirmed as:

Jeanette Nowrung
Lesley Hartley
Kathryn LeServe (Resigned Feb 2025)
Jasmine Watts

Kathryn LeServe (Safeguarding lead)

Jill Watson and Paula Reed (staff representatives)

Trustees:

J Watts	
J Nowrung	
L Hartley	
K LeServe	(Resigned 1 February 2025)
P Watson	(Appointed 1 September 2025)

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

Jeanette Nowrung

J Nowrung
Trustee

Date: 15.10.2025.

ST MICHAEL'S FAMILY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MICHAEL'S FAMILY CENTRE

I report to the trustees on my examination of the financial statements of St Michael's Family Centre (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Lynn Mandari ACCA
Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England
Date: 05/11/25

ST MICHAEL'S FAMILY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	**3**	2,126	168	2,294	43	8,304	8,347
Charitable activities	**4**	573,591	13,805	587,396	433,192	11,027	444,219
Other trading activities	**5**	7,065	-	7,065	6,131	-	6,131
Total income		582,782	13,973	596,755	439,366	19,331	458,697
Expenditure on:							
Charitable activities	**6**	468,808	15,746	484,554	467,191	16,262	483,453
Total expenditure		468,808	15,746	484,554	467,191	16,262	483,453
Net income/(expenditure)		113,974	(1,773)	112,201	(27,825)	3,069	(24,756)
Transfers between funds		-	-	-	(3,040)	3,040	-
Net movement in funds	**8**	113,974	(1,773)	112,201	(30,865)	6,109	(24,756)
Reconciliation of funds:							
Fund balances at 1 April 2024		787,721	2,919	790,640	818,586	(3,190)	815,396
Fund balances at 31 March 2025		901,695	1,146	902,841	787,721	2,919	790,640

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

ST MICHAEL'S FAMILY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Tangible assets	12		156,736		160,640
Current assets					
Debtors	13	14,265		22,360	
Cash at bank and in hand		758,172		635,123	
		772,437		657,483	
Creditors: amounts falling due within one year	14	(26,332)		(27,483)	
Net current assets			746,105		630,000
Total assets less current liabilities			902,841		790,640
The funds of the charity					
Restricted income funds	16		1,146		2,919
Unrestricted funds	18		901,695		787,721
			902,841		790,640

The financial statements were approved by the trustees on 16·10·2025

J Nowrung
Trustee

1 Accounting policies

Charity information

St Michael's Family Centre is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	1% on straight line
Nursery equipment	25% on reducing balance
Office equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2025	**2025**	**2025**	2024	2024	2024
	£	**£**	**£**	£	£	£
Early Years Professional Development - EYPDP Fund	-	-	-	-	1,200	1,200
Teachers Pay Additional Grant - TPAG Fund	-	-	-	-	514	514
Dental Health - DECAN Funding	-	-	-	-	4,917	4,917
Other Income	2,126	-	2,126	43	-	43
First aid training fund	-	168	168	-	-	-
Early Childhood Community Fund	-	-	-	-	673	673
Apprenticeship Incentive	-	-	-	-	1,000	1,000
	2,126	168	2,294	43	8,304	8,347

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Norfolk County Council Funding	452,128	13,805	465,933	253,381	11,027	264,408
Childcare Fees	119,341	-	119,341	176,911	-	176,911
Family Support Childcare Fees	2,122	-	2,122	2,335	-	2,335
Additional Support for Nursery Fees	-	-	-	565	-	565
	573,591	13,805	587,396	433,192	11,027	444,219

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest Receivable	7,065	6,131

6 Charitable activities

	Total 2025 £	Total 2024 £
Staff costs	414,735	412,376
Depreciation	3,903	3,908
Water rates	1,146	783
Insurance	3,997	3,499
Light and heat	14,766	19,060
Telephone	2,551	2,467
Office running costs	8,732	5,703
Sundries	1,971	1,577
Repairs and renewals	18,275	18,114
Training	1,998	2,364
Cleaning	4,728	4,255
Nappy collection	1,922	1,717
Lunch club	1,748	2,015
Operation fees	1,659	2,316
Additional Support for Nursery Fees	-	565
Bad debts	118	226
Legal and professional fees	475	475
	482,724	481,420
Share of governance costs (see note 7)	1,830	2,033
	484,554	483,453
Analysis by fund		
Unrestricted funds	468,808	467,191
Restricted funds	15,746	16,262
	484,554	483,453

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	1,830	2,033

Governance costs comprise:	2025 £	2024 £
Independent Examination fees	1,830	2,033
	1,830	2,033

8 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,903	3,907

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	23	23

Employment costs	2025	2024
	£	£
Wages and salaries	394,883	394,579
Other pension costs	19,852	17,797
	414,735	412,376

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

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold property	Nursery equipment	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2024	167,451	14,403	21,778	203,632
At 31 March 2025	167,451	14,403	21,778	203,632
Depreciation and impairment				
At 1 April 2024	15,727	12,953	14,313	42,993
Depreciation charged in the year	1,674	363	1,866	3,903
At 31 March 2025	17,401	13,316	16,179	46,896
Carrying amount				
At 31 March 2025	150,050	1,087	5,599	156,736
At 31 March 2024	151,724	1,451	7,465	160,640

13 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	14,281	22,371
Other debtors	(16)	(11)
	14,265	22,360

14 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other taxation and social security	3,661	4,778
Trade creditors	7,286	13,520
Other creditors	6,216	5,023
Accruals and deferred income	9,169	4,162
	26,332	27,483

15 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	19,852	17,797

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

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

		Movement in funds				Movement in funds		
	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 1 April 2024	Incoming resources	Resources expended	Balance at 31 March 2025
	£	£	£	£	£	£	£	£
Early Years Send Funding	-	5,720	(5,720)	-	-	9,190	(9,190)	-
Early Years Pupil Premium	(33)	5,308	(7,928)	2,653	-	4,615	(4,615)	-
Early Childhood Community Fund	(10)	-	-	10	-	-	-	-
First Aid Training Fund	(673)	673	-	-	-	168	(168)	-
Apprenticeship Incentive	-	1,000	(1,000)	-	-	-	-	-
Dental Health - DECAN Funding	(305)	-	-	305	-	-	-	-
Norfolk Community Fund - Freebridge	(2)	-	-	2	-	-	-	-
Project 2	(67)	-	-	67	-	-	-	-
Norfolk County Council - Quality & Inclusion Fund	(3)	-	-	3	-	-	-	-
Norfolk County Council - Development Grant	(2,097)	-	3,500	-	1,403	-	(1,403)	-
Early Years Professional Development - EYPDP Fund	-	1,200	(1,200)	-	-	-	-	-
Teachers Pay Additional Grant - TPAG Fund	-	513	(513)	-	-	-	-	-
Decan Funding 2023	-	4,917	(3,401)	-	1,516	-	(370)	1,146
	(3,190)	19,331	(16,262)	3,040	2,919	13,973	(15,746)	1,146

17 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 March 2025:			
Tangible assets	156,736	-	156,736
Current assets/(liabilities)	744,959	1,146	746,105
	901,695	1,146	902,841

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	160,640	-	160,640
Current assets/(liabilities)	627,081	2,919	630,000
	787,721	2,919	790,640

18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds			Movement in funds	
	Incoming resources	Resources expended	Balance at 1 April 2024	Incoming resources	Balance at 31 March 2025
	£	£	£	£	£
Additional Support for Nursery Fees	565	(565)	-	-	-
	565	(565)	-	-	-

19 Related party transactions

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

ST MICHAEL'S FAMILY CENTRE

England & Wales - Charity number 1102811

Accounts

Charity registration number 1102811

ST MICHAEL'S FAMILY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

ST MICHAEL'S FAMILY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Watts J Nowrung L Hartley K LeServe
Charity number	1102811
Principal address	Saddlebow Road Kings Lynn Norfolk England PE30 5BN
Independent examiner	Sotos Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY

ST MICHAEL'S FAMILY CENTRE

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ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities
Core aim and ethos of St Michael's Family Centre:

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests.

The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

'Playing and learning together'

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

Achievements and performance
Significant activities and achievements against objectives

Major achievements and developments:

During this academic year we have seen more confidence in children attending the family centre however still experienced a reduction in children attending particularly in our Church Lane and the newly opened St Clements site. We are proud to be able to celebrate that the Terrington St Clements site had their first OFSTED inspection in July 2024 resulting in a Good Outcome.

Child attendance has many implications for revenue and spending with less revenue being generated spending has needed to be reviewed to ensure that we are able to provide a sustainable future. The committee have continued to be pro-active with many decisions needing to be made to ensure the sustainability of the charity, other sources of funding are being explored for example one off grants to ensure that development of quality early years and education is maintained. Well-being of both staff and children has been at the fore-front of thinking and positive actions have been taken to ensure that everyone has felt safe and valued.

Major achievements in childcare:

- We have continued with the use of Tapestry to document and record the children's learning in all areas of the early years provision and this well received by parents as it allows ease of access to children learning and development.
- All staff have had the opportunity to participate in INSET training – plus making use of the government recovery programs.
- Staff have updated relevant mandatory qualifications – including risk assessment, first aid, moving and handling, and safeguarding with sessions on the latest requirements and legislation.
- Continued to embed a unified approach and ethos across the three sites to promote the core ethos of the Charity as St Michael's Family Centre.

Church Lane:

Supporting children's' communication and language skills has been the focus at all of our centres including Church Lane. Research has found that the numbers of young children in the East of England failing to meet their milestones in this area has increased. As such, we have sourced and facilitated additional staff training that focus on the prime areas of learning but in particularly promoting children's communication and language development. This includes sourcing and implementing new methods of assessing all children communication and language levels. We have also increased our 'lending library' to assist parents in supporting their children's communication and language development at home. In addition, we have been providing activities for parents to share with their children during the holiday periods to help children to receive consistency in their learning.

Saddlebow Road:

Staff at Saddlebow Road has continued to develop and support the children's speech and language development as well as reflect and develop practice with staff attending training and other events to further this aim. Grants have been used effectively to support and enable enhanced learning activities to take place for some of our most vulnerable children including take home learning packs to focus on health, well-being and dental care. Staff recruitment has taken place as some staff have moved onto pastures new and others gone onto Mat leave.

St Clements:

As stated above OfSTED completed their first inspection in July 2024 which resulted in a Good Outcome which was a brilliant achievement and reflects the efforts the staff have made with embedding good practice into the day to day running of the centre.

Staff report and update:

Childcare Staff team St Michael's Family Centre confirmed for the period September 2023 - 2024:

Registered Person - Jeanette Nowrung and setting SENCO/SLP
Administrator - Lynn Glencross (part time - term time only)

Saddlebow Road
Early Years Professionals: (Saddlebow Road)

- Paula Reed (full time Early Years Lead Barn Owls) setting ENCO/DSLP
- Jackie Smith (full time Early Years Lead for the Snowy and Wise Owls) DSLP

Hannah Palmer	Tiny Owls (Full Time)
Imogen Luker	Tiny Owls (Full Time/Term Time - left July 2024)
Mia Dickerson	Tiny Owls (Full Time/Term Time)
Alana Brearley	Barn Owls (Full Time/Term time - left July 2024
Lauren Dearsley	Barn Owls (Full Time)
Amy Elton	Snowy Owls (full time)
Nicole Adler	Snowy Owls (full time term time – returned from Mat leave Sept 23)
Senior Play-worker	Jill Watson (Part Time)
Thrive coordinator	Tracey Rudd (Full Time)

Church Lane
Early Years Professional: (Church Lane)

- Louise Harris (Early Years Lead term time only) SENCO/SLP

Amy Ellwood:	Tiny/Baby Owls lead (Full Time/Term Time)
Jade Jones	Tiny Owls (Part Time/Term Time)
Hanna Yate:	Little Owls Lead (Part Time/Term Time)
Leanne Brassett:	Little Owls (Part Time/Term Time)
Leanne Pledger:	Little Owls (Part Time/Term Time)
Catherine Ward:	Tawny Owls (Part Time/Term Time)
Becky Mills:	Tawny Owls (Part Time/Term Time) Nov 22

St Clements
Early Years Professional: (St Clements)

- Holly Melton Forest Owls Early Years Lead – SLP (Full Time/Term Time)

Jessica Simpson	Forest Owls (Full Time)
Support Staff	Jon Wells (ICT support)

Charity Funding raising for the year 2023 - 2024:

The staff and children have been busy yet again raising funds for those less fortunate in the local and wider community and have supported the following national and local events:

BBC Children in Need
Christmas Raffle (to support a child in hospital)
NSPCC Christmas Jumper day
The Food bank

Partnership working:

Local nurseries and community organisations:

The family Centre has continued to work in partnership with other local nurseries in the community to ensure that services are available for those most in need. This includes but not limited to signposting children and families to other providers to meet the needs and demands of the child and family.

Local health team:

The childcare staff also have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan integrated reviews for the children (EYFS 2 year reviews/checks).

Financial review

The accounts have been finalised for the year and independently examined by Aston Shaw, copy attached to this report.

We have continued to claim funds for 2, 3 and 4 year olds. This means that the term after child is 3 years old they are entitled to 15 hours for funded sessions which we claim from Norfolk County Council Education department. A number of children are funded via the Norfolk County Council 2 year funded scheme. Furthermore, we have children that are in receipt of the government 30 hour funding. It has been noticeable that during the year that the numbers of children attending has been reduced. This is attributed to a low birth rate year for our school leaver cohort combined with changes in parents working situations as more parents are working from home for some of their working hours reducing the need for childcare.

Finances have been an ongoing area of attention during the year; with secure and robust evaluation of cash flow resulting in reductions in spending. It was evident very early on in the year that revenue would be significantly reduced as many children stopped attending and numbers returning for the school year were not as high as expected. Grants to the NCC Community Fund have been made to support the development of practice and enhance the learning for the children with successful bids for both Church Lane, Terrington St Clements and Saddlebow Road.

The staff have been very supportive of the financial pressures and their support and agreements with some tricky and difficult decisions to ensure cost effective service has been brilliant. Staff wages reviewed and increased in line with recommendations for minimum wage and the national living wage.

Hardship/family Support fund:

The Charity has continued to offer some of our most in need families services by continuing with the hardship/family support fund whereby a ‘restricted fund’ has been set up to allow us to be able to support children to attend that under normal circumstances would not be able to. During the academic year 4 families were supported via this fund.

Reserves policy

Restricted Early Years Pupil Funding: Families in receipt of the EYPP have benefited from having the termly government vouchers to support their rising cost of living. We have used the additional funding received for these children to support the intervention of targeted support to include but not limited to:
Welcomm interventions
Additional staffing to support activities for example cooking, music and movement sessions, community trips and learning events.

Restricted SEN funding has been used to support those with specific learning to offer enhanced learning materials and activities.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Committee confirmed as:

Jeanette Nowrung
Lesley Hartley
Kathryn LeServe
Jasmine Watts
Sasha Courtney-Jenner (Resigned Sept 23)
Kathryn LeServe (Safeguarding lead)
Louise Harris and Paula Reed (staff representatives)

Trustees:

J Watts
J Nowrung
L Hartley
K LeServe
S Courtney-Jenner (Resigned 1 September 2023)

Recruitment and appointment of trustees

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

Jeanette Nowrung

J Nowrung
Trustee

Date: 11.12.24

ST MICHAEL'S FAMILY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MICHAEL'S FAMILY CENTRE

I report to the trustees on my examination of the financial statements of St Michael's Family Centre (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sotos Christophi FCCA

Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated: 06/01/2025

ST MICHAEL'S FAMILY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Donations and legacies	**3**	43	8,304	8,347	83	17,850	17,933
Charitable activities	**4**	433,192	11,027	444,219	401,485	14,427	415,912
Other trading activities	**5**	6,131	-	6,131	1,090	-	1,090
Total income		439,366	19,331	458,697	402,658	32,277	434,935
Expenditure on:							
Charitable activities	**6**	467,191	16,262	483,453	392,257	34,011	426,268
Total expenditure		467,191	16,262	483,453	392,257	34,011	426,268
Net income/(expenditure)		(27,825)	3,069	(24,756)	10,401	(1,734)	8,667
Transfers between funds		(3,040)	3,040	-	-	-	-
Net movement in funds	**8**	(30,865)	6,109	(24,756)	10,401	(1,734)	8,667
Reconciliation of funds:							
Fund balances at 1 April 2023		818,586	(3,190)	815,396	808,185	(1,456)	806,729
Fund balances at 31 March 2024		787,721	2,919	790,640	818,586	(3,190)	815,396

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

ST MICHAEL'S FAMILY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	12		160,640		161,749
Current assets					
Debtors	13	22,360		22,120	
Cash at bank and in hand		635,123		648,691	
		657,483		670,811	
Creditors: amounts falling due within one year	14	(27,483)		(17,164)	
Net current assets			630,000		653,647
Total assets less current liabilities			790,640		815,396
Net assets excluding pension liability			790,640		815,396
The funds of the charity					
Restricted income funds	16		2,919		(3,190)
Unrestricted funds			787,721		818,586
			790,640		815,396

The financial statements were approved by the trustees on 11.12.24

Jeanette Nowrung.

J Nowrung
Trustee

1 Accounting policies

Charity information

St Michael's Family Centre is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland” (“FRS 102”) and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	1% on straight line
Nursery equipment	25% on reducing balance
Office equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2024	**2024**	**2024**	2023	2023	2023
	£	**£**	**£**	£	£	£
Early Years Professional Development - EYPDP Fund	-	1,200	1,200	-	-	-
Teachers Pay Additional Grant - TPAG Fund	-	514	514	-	-	-
Dental Health - DECAN Funding	-	4,917	4,917	-	630	630
Norfolk Community Fund - Freebridge	-	-	-	-	500	500
Other Income	43	-	43	83	-	83
First aid training fund	-	673	673	-	-	-
Early Childhood Community Fund	-	-	-	-	132	132
Apprenticeship Incentive	-	1,000	1,000	-	3,500	3,500
	43	8,304	8,347	83	4,762	4,845

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Norfolk County Council Funding	253,381	11,027	264,408	233,097	14,427	247,524
Childcare Fees	176,911	-	176,911	164,725	-	164,725
Family Support Childcare Fees	2,335	-	2,335	2,363	-	2,363
Additional Support for Nursery Fees	565	-	565	1,300	-	1,300
	433,192	11,027	444,219	401,485	14,427	415,912

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Deposit account interest	6,131	1,090

6 Charitable activities

	Total 2024 £	Total 2023 £
Staff costs	412,376	344,167
Depreciation	3,908	3,484
Water rates	783	1,514
Insurance	3,499	3,792
Light and heat	19,060	12,960
Telephone	2,467	1,990
Office running costs	5,703	5,753
Sundries	1,577	1,255
Repairs and renewals	18,114	31,865
Training	2,364	2,634
Cleaning	4,255	4,328
Nappy collection	1,717	1,991
Lunch club	2,015	2,682
Operation fees	2,316	2,352
Additional Support for Nursery Fees	565	1,300
Bad debts	226	174
Legal and professional fees	475	2,575
	481,420	424,816
Share of governance costs (see note 7)	2,033	1,452
	483,453	426,268
Analysis by fund		
Unrestricted funds	467,191	392,257
Restricted funds	16,262	34,011
	483,453	426,268

7 Support costs allocated to activities

	2024 £	2023 £
Governance costs	2,033	1,452

Governance costs comprise:	2024 £	2023 £
Independent Examination fees	2,033	1,452
	2,033	1,452

8 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	3,907	3,483

9 Trustees

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

10 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	23	21

Employment costs	2024	2023
	£	£
Wages and salaries	394,579	328,466
Other pension costs	17,797	15,701
	412,376	344,167

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

Remuneration of key management personnel
The remuneration of key management personnel was as follows:

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Tangible fixed assets

	Freehold property	Nursery equipment	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2023	167,451	14,055	19,329	200,835
Additions	-	348	2,449	2,797
At 31 March 2024	167,451	14,403	21,778	203,632
Depreciation and impairment				
At 1 April 2023	14,053	12,527	12,505	39,085
Depreciation charged in the year	1,674	425	1,808	3,907
At 31 March 2024	15,727	12,952	14,313	42,992
Carrying amount				
At 31 March 2024	151,724	1,451	7,465	160,640
At 31 March 2023	153,397	1,528	6,824	161,749

13 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	22,371	22,088
Other debtors	(11)	32
	22,360	22,120

14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	4,778	2,655
Trade creditors	13,520	324
Other creditors	5,023	3,990
Accruals and deferred income	4,162	10,195
	27,483	17,164

15 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	17,797	15,701

15 Retirement benefit schemes **(Continued)**

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

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	Movement in funds				Movement in funds			
	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Transfers	Balance at 31 March 2024
	£	£	£	£	£	£	£	£
Early Years Send Funding	-	7,917	(7,917)	-	5,720	(5,720)	-	-
Early Years Pupil Premium	-	6,509	(6,542)	(33)	5,308	(7,928)	2,653	-
Early Childhood Community Fund	45	-	(55)	(10)	-	-	10	-
First Aid Training Fund	-	132	(805)	(673)	673	-	-	-
Apprenticeship Incentive	-	3,500	(3,500)	-	1,000	(1,000)	-	-
Dental Health - DECAN Funding	-	630	(935)	(305)	-	-	305	-
Norfolk Community Fund - Freebridge	-	500	(502)	(2)	-	-	2	-
Project 2	-	-	(67)	(67)	-	-	67	-
Norfolk County Council - Quality & Inclusion Fund	-	3,088	(3,091)	(3)	-	-	3	-
Norfolk County Council - Development Grant	(1,501)	10,000	(10,596)	(2,097)	-	3,500	-	1,403
Early Years Professional Development - EYPDP Fund	-	-	-	-	1,200	(1,200)	-	-
Teachers Pay Additional Grant - TPAG Fund	-	-	-	-	513	(513)	-	-
Decan Funding 2023	-	-	-	-	4,917	(3,401)	-	1,516
	(1,456)	32,276	(34,010)	(3,190)	19,331	(16,262)	3,040	2,919

17 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 March 2024:			
Tangible assets	160,640	-	160,640
Current assets/(liabilities)	627,081	2,919	630,000
	787,721	2,919	790,640

	Unrestricted funds 2023	Restricted funds 2023	Total 2023
	£	£	£
At 31 March 2023:			
Tangible assets	161,749	-	161,749
Current assets/(liabilities)	656,837	(3,190)	653,647
	818,586	(3,190)	815,396

18 Designated funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2023	Incoming resources	Resources expended	Balance at 31 March 2024
	£	£	£	£	£	£
Additional Support for Nursery Fees	1,300	(1,300)	-	565	(565)	-
	1,300	(1,300)	-	565	(565)	-

19 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

ST MICHAEL'S FAMILY CENTRE

England & Wales - Charity number 1102811

Accounts

Charity registration number 1102811

ST MICHAEL'S FAMILY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

ST MICHAEL'S FAMILY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Watts J Nowrung L Hartley K LeServe S Courtney-Jenner
Charity number	1102811
Principal address	Saddlebow Road Kings Lynn Norfolk England PE30 5BN
Independent examiner	Sotos Christophi FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY

ST MICHAEL'S FAMILY CENTRE

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ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

Core aim and ethos of St Michael's Family Centre:

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests.

The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

'Playing and learning together'

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

Achievements and performance

Major achievements and developments:

During this academic year we have seen more confidence in children attending however still experienced a reduction in children attending particularly in our Church Lane and the newly opened St Clements site. We are proud to have opened a new site in the Terrington St Clements area the focus for this nursery will be outdoor play and learning to make use of the extensive and exciting outdoor area.

This has had implications for revenue and spending with less revenue being generated spending has needed to be reviewed to ensure that we are able to provide a sustainable future. The committee have been pro-active with many decisions needing to be made to ensure the sustainability of the charity with less income being generated, other sources of funding are being explored for example one off grants to ensure that development of quality early years and education is maintained. Well-being of both staff and children has been at the fore-front of thinking and positive actions have been taken to ensure that everyone has felt safe and valued. New ways of working have continued to be developed to ensure that some of our most vulnerable children were not overlooked and able to settle back into the centre and develop positive attitudes to learning.

Major achievements in childcare:

- The use of Tapestry to document and record the children's learning is ongoing in all areas of the early years provision and is well received by parents as it allow ease of access to children learning and development.
- All staff have had the opportunity to participate in INSET training – plus making use of the government COVID recovery program.
- Staff have updated relevant mandatory qualifications – including risk assessment, first aid, moving and handling, and safeguarding with sessions on the latest requirements and legislation.
- Embed a unified approach and ethos across the three sites to promote the core ethos of the Charity as St Michael's Family Centre.

Church Lane:

The outdoor provision at Church Lane has been an area of ongoing review with plans in place to provide a more exciting and stimulating environment to meet the needs of the children. Whereby an area specific to the needs of the younger age group is being developed with grants being sort for this purpose. Despite changing situations and COVID restrictions being lifted children's attendance has not been at the levels pre COVID, however, staff have continued to develop a reflective practice approach to ensure the highest quality provision is available for service users as they have returned to the childcare and early years provision.

Saddlebow Road:

Saddlebow Road has continued to reflect and develop the quality of services offered, albeit difficult and tricky at times with the residual uncertainty as a result of COIVD. Grants have been used effectively to support and enable enhanced learning activities to take place for some of our most vulnerable children including take home learning packs to focus on health, well-being and dental care.
We also took part in the national annual rhyme challenge with learning packs being produced and sent home for parents to share

St Clements:

St Clements as a new setting has required commitment from staff to plan, organise and deliver high quality care and early education. A grant from NCC has enabled the outdoor area to be revamped to provide a stimulating and exciting outdoor space where quality play and learning can take place. Indeed, the outdoor area has specific areas for growing and observing nature as well as green space and learning areas. The Newly appointed staff at St Clements have been inducted into the family centre and our working ethos and made use of the government COVID recovery program.

Staff report and update:

Childcare Staff team St Michael's Family Centre confirmed for the period September 2021- 2022:

Registered Person - Jeanette Nowrung and setting SENCO/SLP
Administrator - Lynn Glencross (part time - term time only)

Saddlebow Road
Early Years Professionals: (Saddlebow Road)

- Paula Reed (full time) setting ENCO/DSLP
- Jackie Smith (full time) DSLP (Mat leave from May 2022)

Hannah Palmer	Tiny Owls (full-time)
Kimberly James	Tiny Owls (Full time term time only left Dec 22)
Lotty	Appointed Jan 22
Imogen Luker	Barn Owls (Full-time Term time only)
Mia Dickerson	Barn Owls appointed as level 2 Apprentice May 2022
Amy Elton	Snowy Owls (full time)
Nicole Adler	Snowy Owls (full time term time – Mat leave Sept 22)
Alana Brearley	Appointed as level 2 Apprentice Feb 2022
Jessica Simpson	Wise / Snowy Owls (full time term time)
Leanne Pledger	Wise Owls Part time from Sept 22
Senior Play-worker	Jill Watson (part time)
Thrive coordinator	Tracey Rudd

Church Lane
Early Years Professional: (Church Lane)

- Louise Harris (Early Years Lead term time only) SENCO/SLP

Amy Ellwood:	Baby Owls lead (Full-time term time)
Hanna Yate:	Little Owls Lad (Full-time term time)
Leanne Brassett:	Little Owls (part time term-time)
Catherine Ward:	Tawny Owls (part time) from Sept 21 Level 3 Apprenticeship
Ellie Ely:	Baby Owls Level 3 Apprenticeship from Sept 21 – Mat leave Nov 22
Jade Jones:	Appointed Sept 22

St Clements
Early Years Professional: (St Clements)

- Holly Melton Forest Owls (Early Years Lead term time only) SLP

Becky Mills	Forest Owls (Part-time term time only (appointed Dec 22)
Support Staff	Jon Wells (ICT support)

Charity Funding raising for the year 2022-2023:

The staff and children have been busy yet again raising funds for those less fortunate in the local and wider community and have supported the following national and local events:

BBC Children in Need
Tapping House Reindeer Run
NSPCC Christmas Jumper day
The Food bank

Partnership working:

Local nurseries and community organisations:

The family Centre has continued to work in partnership with other local nurseries in the community to ensure that services are available for those most in need. This includes but not limited to signposting children and families to other providers to meet the needs and demands of the child and family.

Local health team:

The childcare staff also have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan integrated reviews for the children (EYFS 2 year reviews/checks).

Financial review

The accounts have been finalised for the year and independently examined by Aston Shaw, copy attached to this report.

We have continued to claim funds for 2, 3 and 4 year olds. This means that the term after child is 3 years old they are entitled to 15 hours for funded sessions which we claim from Norfolk County Council Education department. A number of children are funded via the Norfolk County Council 2 year funded scheme. Furthermore, we have children that are in receipt of the government 30 hour funding. It has been noticeable that during the year that the numbers of children attending has been reduced this is attributed to a low birth rate year for our school leaver cohort combined with changes in parents working situations as more parents are working from home for some of their working hours reducing the need for childcare.

Finances have been an ongoing area of attention during the year; as the COVID situation and restrictions have continued to unfold this has necessitated secure and robust evaluation of cash flow resulting in reductions in spending. It was evident very early on in the outbreak that revenue would be significantly reduced as many children stopped attending and numbers returning were not as high as expected. Grants to the NCC Community Fund have been made to support the development of practice and enhance the learning for the children with successful bids for both Church Lane, Terrington St Clements and Saddlebow Road.

The staff have been very supportive of the finanical pressures and their support and agreements with some tricky and difficult decisions to ensure cost effective service has been brilliant. Staff wages reviewed and increased in line with recommendations for minimum wage and the national living wage.

Hardship/family Support fund:

The Charity has continued to offer some of our most in need families services by continuing with the hardship/family support fund whereby a 'restricted fund' has been set up to allow us to be able to support children to attend that under normal circumstances would not be able to. During the academic year 4 families were supported via this fund.

Restricted Early Years Pupil Funding: Families in receipt of the EYPP have benefited from having the termly government vouchers to support their rising cost of living. We have used the additional funding received for these children to support the intervention of targeted support to include but not limited to:
Welcomm interventions
Additional staffing to support activities for example cooking, music and movement sessions, community trips and learning events.

Restricted SEN funding has been used to support those with specific learning to offer enhanced learning materials and activities.

Structure, governance and management
The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Committee confirmed as:

Jeanette Nowrung
Lesley Hartley
Kathryn LeServe
Jasmine Watts
Sasha Courtney-Jenner (Resigned Sept 23)
Kathryn LeServe (Safeguarding lead)
Louise Harris and Paula Reed (staff representatives

Trustees:
J Watts
J Nowrung
L Hartley
K LeServe

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

Jeanette Nowrung

J Nowrung
Trustee

Date: 12.12.2023

ST MICHAEL'S FAMILY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MICHAEL'S FAMILY CENTRE

I report to the trustees on my examination of the financial statements of St Michael's Family Centre (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Sotos Christophi FCCA

Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated: 14/12/2023

ST MICHAEL'S FAMILY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	3	83	17,850	17,933	12,036	9,827	21,863
Charitable activities	4	401,485	14,427	415,912	343,684	3,433	347,117
Other trading activities	5	1,090	-	1,090	57	-	57
Total income		402,658	32,277	434,935	355,777	13,260	369,037
Expenditure on:							
Charitable activities	6	392,257	34,011	426,268	358,317	17,199	375,516
Gross transfers between funds		-	-	-	(674)	674	-
Net income/(expenditure) for the year/ Net movement in funds		10,401	(1,734)	8,667	(3,214)	(3,265)	(6,479)
Fund balances at 1 April 2022		808,185	(1,456)	806,729	811,399	1,809	813,208
Fund balances at 31 March 2023		818,586	(3,190)	815,396	808,185	(1,456)	806,729

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ST MICHAEL'S FAMILY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Fixed assets					
Tangible assets	11		161,749		165,232
Current assets					
Debtors	12	22,120		23,193	
Cash at bank and in hand		648,691		640,449	
		670,811		663,642	
Creditors: amounts falling due within one year	13	(17,164)		(22,145)	
Net current assets			653,647		641,497
Total assets less current liabilities			815,396		806,729
Income funds					
Restricted funds	14		(3,190)		(1,456)
Unrestricted funds			818,586		808,185
			815,396		806,729

The financial statements were approved by the Trustees on 12. 12. 2023 .

Jeannette Nowrung

J Nowrung
Trustee

1 Accounting policies

Charity information

St Michael's Family Centre is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	1% on straight line
Nursery equipment	25% on reducing balance
Office equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	**2023**	**2023**	2022	2022	2022
	£	**£**	**£**	£	£	£
Job retention scheme grants	-	-	-	11,120	-	11,120
Dental Health - DECAN Funding	-	630	630	-	-	-
Norfolk Community Fund - Freebridge	-	500	500	-	-	-
Other Income (see analysis below)	83	-	83	916	2,800	3,716
Covid Recovery Grant	-	-	-	-	497	497
First aid training fund	-	132	132	-	1,036	1,036
Early Childhood Community Fund	-	-	-	-	1,994	1,994
Apprenticeship Incentive	-	3,500	3,500	-	3,500	3,500
Norfolk County Council - Quality & Inclusion Fund	-	3,088	3,088	-	-	-
Norfolk County Council - Development Grant	-	10,000	10,000	-	-	-
	83	17,850	17,933	12,036	9,827	21,863

4 Charitable activities

	Charitable Income 2023 £	Charitable Income 2022 £
Norfolk County Council Funding	247,524	201,298
Childcare Fees	164,725	143,424
Family Support Childcare Fees	2,363	1,483
Additional Support for Nursery Fees	1,300	912
	415,912	347,117
Analysis by fund		
Unrestricted funds	401,485	343,684
Restricted funds	14,427	3,433
	415,912	347,117

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Deposit account interest	1,090	57

6 Charitable activities

	Total 2023 £	Total 2022 £
Staff costs	344,167	321,245
Depreciation	3,484	3,881
Water rates	1,514	-
Insurance	3,792	3,522
Light and heat	12,960	8,254
Telephone	1,990	1,107
Office running costs	5,753	5,351
Sundries	1,255	1,974
Repairs and renewals	31,865	11,990
Training	2,634	2,083
Cleaning	4,328	3,844
Nappy collection	1,991	2,219
Lunch club	2,682	3,555
Operation fees	2,352	1,232
Additional Support for Nursery Fees	1,300	912
Bad debts	174	2,552
Legal and professional fees	2,575	475
	424,816	374,196
Share of governance costs (see note 7)	1,452	1,320
	426,268	375,516
Analysis by fund		
Unrestricted funds	392,257	358,317
Restricted funds	34,011	17,199
	426,268	375,516

7 Support costs

	Support costs £	Governance costs £	2023 £	2022 £
Independent examination fees	-	1,452	1,452	1,320
	-	1,452	1,452	1,320
Analysed between				
Charitable activities	-	1,452	1,452	1,320

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	21	19

Employment costs	2023 £	2022 £
Wages and salaries	328,466	308,202
Other pension costs	15,701	13,043
	344,167	321,245

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

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxationof Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Tangible fixed assets

	Freehold property £	Nursery equipment £	Office equipment £	Total £
Cost				
At 1 April 2022	167,449	14,055	19,329	200,833
At 31 March 2023	167,449	14,055	19,329	200,833
Depreciation and impairment				
At 1 April 2022	12,378	12,018	11,205	35,601
Depreciation charged in the year	1,674	509	1,300	3,483
At 31 March 2023	14,052	12,527	12,505	39,084
Carrying amount				
At 31 March 2023	153,397	1,528	6,824	161,749
At 31 March 2022	155,071	2,037	8,124	165,232

12 Debtors

Amounts falling due within one year:	2023 £	2022 £
Trade debtors	22,088	23,193
Other debtors	32	-
	22,120	23,193

13 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	2,655	3,955
Trade creditors	324	6,555
Other creditors	3,990	5,615
Accruals and deferred income	10,195	6,020
	17,164	22,145

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

		Movement in funds				Movement in funds		
	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£	£	£
Early Years Send Funding	946	2,800	(3,869)	123	-	7,917	(7,917)	-
Early Years Pupil Premium	863	3,433	(4,846)	550	-	6,509	(6,542)	(33)
Early Childhood Community Fund	-	1,994	(1,949)	-	45	-	(55)	(10)
First Aid Training Fund	-	1,036	(1,036)	-	-	132	(805)	(673)
Apprenticeship Incentive	-	3,500	(3,500)	-	-	3,500	(3,500)	-
COVID Recovery Grant	-	497	(497)	-	-	-	-	-
Dental Health - DECAN Funding	-	-	-	-	-	630	(935)	(305)
Norfolk Community Fund - Freebridge	-	-	-	-	-	500	(502)	(2)
Project 2	-	-	-	-	-	-	(67)	(67)
Norfolk County Council - Quality & Inclusion Fund	-	-	-	-	-	3,088	(3,091)	(3)
Norfolk County Council - Development Grant	-	-	1,501	-	(1,501)	10,000	(10,596)	(2,097)
	1,809	13,260	(14,196)	673	(1,456)	32,276	(34,010)	(3,190)

15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£	£	£
Additional Support for Nursery Fees	912	(912)	-	1,300	(1,300)	-
	912	(912)	-	1,300	(1,300)	-

16 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:						
Tangible assets	161,749	-	161,749	165,232	-	165,232
Current assets/(liabilities)	656,837	(3,190)	653,647	642,953	(1,456)	641,497
	818,586	(3,190)	815,396	808,185	(1,456)	806,729

17 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

ST MICHAEL'S FAMILY CENTRE

England & Wales - Charity number 1102811

Accounts

Charity registration number 1102811

ST MICHAEL'S FAMILY CENTRE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

ST MICHAEL'S FAMILY CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	J Watts S Courtney-Jenner J Nowrung L Hartley K LeServe
Charity number	1102811
Principal address	Saddlebow Road King's Lynn Norfolk England PE30 5BW
Independent examiner	Dominic Shaw FCCA Aston Shaw Limited Chartered Certified Accountants The Union Building, 51-59 Rose Lane Norwich Norfolk England NR1 1BY

ST MICHAEL'S FAMILY CENTRE

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ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities
Core aim and ethos of St Michael's Family Centre:

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests.

The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

'Playing and learning together'

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

Achievements and performance
Major achievements and developments:

It has been yet another tricky year as we have tried to return to something that felt more normal as the COVID restrictions were relaxed and removed. We started the new academic year in Sept 2021 with renewed optimism feeling secure that we had reviewed all of our procedures to ensure the safety of all and able to provide a COVID secure environment, however having been COVID free up-to this point the Autumn and early Spring term resulted in a number of both staff and children catching COVID and required us to close rooms.

During the academic year we have seen more confidence in children attending however still experienced a reduction in children attending particularly in our Church Lane site. This has had implications for revenue and spending with less revenue being generated spending has needed to be reviewed to ensure that we are able to provide a sustainable future. The committee have been pro-active with many decisions needing to be made to ensure the sustainability of the charity with less income being generated, other sources of funding are being explored for example one off grants to ensure that development of quality early years and education is maintained. Well-being of both staff and children has been at the fore-front of thinking and positive actions have been taken to ensure that everyone has felt safe and valued. New ways of working have been developed to ensure that some of our most vulnerable children were not overlooked and kept safe including keeping in touch calls and using virtual sessions to allow those attending the opportunity to have contact with those that were not able attend.

Major achievements in childcare:

- The use of Tapestry to document and record the children's learning is ongoing in all areas of the early years provision and is well received by parents as it allows ease of access to children learning and development.
- All staff have had the opportunity to participate in INSET training – albeit this has been virtual as opposed to face to face.
- Staff have updated relevant mandatory qualifications – including risk assessment, first aid, moving and handling, and safeguarding with sessions on the latest requirements and legislation.
- Embed a unified approach and ethos across the two sites to promote the core ethos of the Charity as St Michael's Family Centre.

The outdoor provision at Church Lane has been an area of ongoing review with plans in place to provide a more exciting and stimulating environment to meet the needs of the children. Whereby an area specific to the needs of the younger age group is being developed with grants being sort for this purpose. Despite changing situations and COVID requirements staff have continued to develop a reflective practice approach to ensure the highest quality provision is available for service users as they have returned to the childcare and early years provision. Unfortunately, we had to close the afterschool club at Church Lane and restrict our opening hours at both Church Lane and Saddlebow Road owing to the significant drop in children attending.

Saddlebow Road has continued to reflect and develop the quality of services offered, albeit difficult and tricky at times with the COVID situation and restrictions. Staff have noted how well the children and parents have been with the restriction and report that the children have settled really well and are making good use of the rotation of equipment. To allow us to meet the demands and restriction of COVID the afterschool club has been restricted to those children attending St Michael's Primary school. Further our open hours had to be shorten to take into account the reduction in children attending.

Staff report and update:

Childcare Staff team St Michael's Family Centre confirmed as from September 2021:

Registered Person - Jeanette Nowrung and setting SENCO/SLP
Administrator - Lynn Glencross (part time - term time only)

Saddlebow Road
Early Years Professionals: (Saddlebow Road)
Paula Reed (full time) setting ENCO/DSLP
Jackie Smith (full time) DSLP (Mat leave from May 2022)

Amy Elton (full time)
Sam Tann (full time) on Mat leave from May 2021 – left Dec 2021
Jessica Simpson (full time term time)
Nicole Adler (full time term time)
Kimberly James (part-time term time)
Hannah Palmer (full-time)
Imogen Luker (Full-time Term time only)
Alana Brearley – appointed as level 2 Apprentice Jan 2022
Leanne Pledger – appointed Nov 2021
Mia Dickerson – appointed as level 2 Apprentice May 2022

Senior Play-worker - Jill Watson (part time)
Thrive coordinator - Tracey Rudd

Church Lane
Early Years Professional: (Church Lane)
Louise Harris (term time only) SENCO/SLP

Holly Melton Gained her EYP July 2022
Amy Ellwood (Full-time term time)
Hanna Yate (Full-time term time)
Leanne Brassett (part time)
Catherine Ward (part time) from Sept 21 Level 3 Apprenticeship
Ellie Ely Level 3 Apprenticeship from Sept 21

Support Staff - Jon Wells (ICT support)

Charity Funding raising for the year 2021-2022:

The staff and children under difficult and tricky circumstances have been busy yet again raising funds for those less fortunate in the local and wider community and have supported the following national and local events:

BBC Children in Need
NSPCC Christmas Jumper day
The Food bank

We had posted a number of virtual events for parents to take part in.

Partnership working:

Local nurseries and community organisations:

Despite having had to deal with restrictions and limitation of COVID the family Centre has continued to work in partnership with other local nurseries in the community to ensure that services are available for those most in need. This includes but not limited to signposting children and families to other providers to meet the needs and demands of the child and family.

Local health team:

The childcare staff also have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan integrated reviews for the children (EYFS 2 year reviews/checks).

Financial review

The accounts have been finalised for the year and independently examined by Aston Shaw, copy attached to this report.

We have continued to claim funds for 2, 3 and 4 year olds. This means that the term after child is 3 years old they are entitled to 15 hours for funded sessions which we claim from Norfolk County Council Education department. A number of children are funded via the Norfolk County Council 2 year funded scheme. Furthermore, we have children that are in receipt of the government 30 hour funding. It has been noticeable that during the year that the numbers of children attending has been reduced this is attributed to a low birth rate year for our school leaver cohort combined with changes in parents working situations as more parents worked from home for some of their working hours reducing the need for childcare.

Finances have been an area of attention during the year; as the COVID situation and restrictions have continued to unfold have necessitated secure and robust evaluation of cash flow resulting in reductions in spending. It was evident very early on in the outbreak that revenue would be significantly reduced as many children stopped attending and number returning were not as high as expected. The staff have been very supportive of the financial pressures and their support and agreements with some tricky and difficult decisions to ensure cost effective service has been brilliant.

Hardship/family Support fund:

The Charity has continued to offer some of our most in need families services by establishing a hardship/family support fund whereby a 'restricted fund' has been set up to allow us to be able to support children to attend that under normal circumstances would not be able to.

Staff wages reviewed and increased in line with recommendations for minimum wage and the national living wage.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Structure, governance and management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Committee confirmed as:

Jeanette Nowrung
Lesley Hartley
Sasha Courtney-Jenner
Kathryn LeServe
Jasmine Watts
Kathryn LeServe (Safeguarding lead)
Louise Harris and Paula Reed (staff members)

Trustees:
J Watts
S Courtney-Jenner
J Nowrung
L Hartley
K LeServe

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

Jeanette Nowrung
J Nowrung
Trustee

Date: 12.12.2022

ST MICHAEL'S FAMILY CENTRE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF ST MICHAEL'S FAMILY CENTRE

I report to the trustees on my examination of the financial statements of St Michael's Family Centre (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Dominic Shaw FCCA Aston Shaw

Aston Shaw Limited
Chartered Certified Accountants
The Union Building, 51-59 Rose Lane
Norwich
Norfolk
NR1 1BY
England

Dated: 14th December 2022

ST MICHAEL'S FAMILY CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	3	12,036	9,827	21,863	69,504	4,200	73,704
Charitable activities	4	343,684	3,433	347,117	312,544	2,673	315,217
Other trading activities	5	57	-	57	138	-	138
Total income		355,777	13,260	369,037	382,186	6,873	389,059
Expenditure on:							
Charitable activities	6	359,818	15,698	375,516	353,115	5,064	358,179
Net (outgoing)/incoming resources before transfers		(4,041)	(2,438)	(6,479)	29,071	1,809	30,880
Gross transfers between funds		(674)	674	-	-	-	-
Net (expenditure)/income for the year/ Net movement in funds		(4,715)	(1,764)	(6,479)	29,071	1,809	30,880
Fund balances at 1 April 2021		811,399	1,809	813,208	782,328	-	782,328
Fund balances at 31 March 2022		806,684	45	806,729	811,399	1,809	813,208

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

ST MICHAEL'S FAMILY CENTRE

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	10		165,232		163,102
Current assets					
Debtors	11	23,193		15,655	
Cash at bank and in hand		640,449		662,848	
		663,642		678,503	
Creditors: amounts falling due within one year	12	(22,145)		(28,397)	
Net current assets			641,497		650,106
Total assets less current liabilities			806,729		813,208
Income funds					
Restricted funds	13		45		1,809
Unrestricted funds					
Designated funds	14	-		-	
General unrestricted funds		806,684		811,399	
			806,684		811,399
			806,729		813,208

The financial statements were approved by the Trustees on 12.12.2022 .

Jeanette Nowrung

J Nowrung
Trustee

1 Accounting policies

Charity information

St Michael's Family Centre is a unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold property	1% on straight line
Nursery equipment	25% on reducing balance
Office equipment	25% on reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

1 Accounting policies **(Continued)**

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Job retention scheme grants	11,120	-	11,120	48,567	-	48,567
Business grant	-	-		10,000	-	10,000
COVID insurance claim	-	-		10,697	-	10,697
Sundries	916	2,800	3,716	240	4,200	4,440
Covid Recovery Grant	-	497	497	-	-	-
First aid training fund	-	1,036	1,036	-	-	-
Early Childhood Community Fund	-	1,994	1,994	-	-	-
Apprenticeship Incentive	-	3,500	3,500	-	-	-
	12,036	9,827	21,863	69,504	4,200	73,704

4 Charitable activities

	Charitable Income 2022	Charitable Income 2021
	£	£
Norfolk County Council Funding	201,298	233,370
Childcare Fees	143,424	75,290
Family Support Childcare Fees	1,483	4,154
Additional Support for Nursery Fees	912	2,403
	347,117	315,217
Analysis by fund		
Unrestricted funds	343,684	312,544
Restricted funds	3,433	2,673
	347,117	315,217

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Deposit account interest	57	138

6 Charitable activities

	Total 2022 £	Total 2021 £
Staff costs	321,245	313,552
Depreciation	3,881	3,793
Water rates	-	1,021
Insurance	3,522	2,792
Light and heat	8,254	6,199
Telephone	1,107	2,773
Office running costs	5,351	5,291
Sundries	1,974	1,614
Repairs and renewals	11,990	9,096
Training	2,083	14
Cleaning	3,844	2,465
Nappy collection	2,219	1,702
Lunch club	3,555	1,942
Operation fees	1,232	1,749
Family hardship support	-	150
Additional Support for Nursery Fees	912	2,403
Bad debts	2,552	423
Legal and professional fees	475	-
	374,196	356,979
Share of governance costs (see note 7)	1,320	1,200
	375,516	358,179
Analysis by fund		
Unrestricted funds	359,818	353,115
Restricted funds	15,698	5,064
	375,516	358,179

7 Support costs

	Support costs	Governance costs	2022	2021
	£	£	£	£
Independent examination fees	-	1,320	1,320	1,200
	-	1,320	1,320	1,200
Analysed between				
Charitable activities	-	1,320	1,320	1,200

8 Trustees

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

9 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
	19	16

Employment costs	2022 £	2021 £
Wages and salaries	308,202	305,290
Other pension costs	13,043	8,262
	321,245	313,552

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

10 Tangible fixed assets

	Freehold property	Nursery equipment	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	167,449	14,055	13,317	194,821
Additions	-	-	6,012	6,012
At 31 March 2022	167,449	14,055	19,329	200,833
Depreciation and impairment				
At 1 April 2021	10,704	11,339	9,677	31,720
Depreciation charged in the year	1,674	679	1,528	3,881
At 31 March 2022	12,378	12,018	11,205	35,601
Carrying amount				
At 31 March 2022	155,071	2,037	8,124	165,232
At 31 March 2021	156,746	2,716	3,640	163,102

11 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	23,193	15,655

12 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	3,955	4,078
Trade creditors	6,555	15,895
Other creditors	5,615	4,024
Accruals and deferred income	6,020	4,400
	22,145	28,397

13 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Early Years Initial Teacher Training Funding	4,200	(3,254)	946	2,800	(3,869)	123	-
Early Years Pupil Premium	2,673	(1,810)	863	3,433	(4,846)	550	-
Early Childhood Community Fund	-	-	-	1,994	(1,949)	-	45
First Aid Training Fund	-	-	-	1,036	(1,036)	-	-
Apprenticeship Incentive	-	-	-	3,500	(3,500)	-	-
COVID Recovery Grant	-	-	-	497	(497)	-	-
	6,873	(5,064)	1,809	13,260	(15,697)	673	45

14 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds			Movement in funds		
	Incoming resources	Resources expended	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£
Additional Support for Nursery Fees	2,403	(2,403)	-	912	(912)	-
	2,403	(2,403)	-	912	(912)	-

15 Analysis of net assets between funds

	Unrestricted funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:						
Tangible assets	165,232	-	165,232	163,102	-	163,102
Current assets/(liabilities)	641,452	45	641,497	648,297	1,809	650,106
	806,684	45	806,729	811,399	1,809	813,208

16 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

ST MICHAEL'S FAMILY CENTRE

England & Wales - Charity number 1102811

Accounts

REGISTERED CHARITY NUMBER: 1102811

Report of the Trustees and

Unaudited Financial Statements For The Year Ended 31st March 2021

for

St Michael's Family Centre

Aston Shaw Limited
11 King Street
King's Lynn
Norfolk
PE30 1ET

St Michael's Family Centre

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For The Year Ended 31st March 2021

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St Michael's Family Centre

Report of the Trustees
For The Year Ended 31st March 2021

The trustees present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of 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 2019).

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published in October 2019

OBJECTIVES AND ACTIVITIES
Objectives and aims
Core aim and ethos of St Michaels's Family Centre

We aim to offer a safe and secure environment for all children, in which they will be offered a wide range of opportunities to learn through play. Enthusiastic staff will give the children opportunities to be creative, imaginative and to develop physical skills. We have a wide range of activities and equipment to suit all ages and interests.

The children will be empowered to extend and develop their skills and confidence in a caring supportive framework.

"Playing and learning together"

The trustees confirm that they have referred to the Charity Commission's guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities.

Report of the Trustees
For The Year Ended 31st March 2021

ACHIEVEMENT AND PERFORMANCE
Charitable activities
Major achievements and developments

It has been a tricky year with the COVID outbreak early in the Spring 2020, whereby staff using the guidance of the committee, local county council and government have had to make changes to practice to ensure that children and adults have been kept safe and well. Staff have worked diligently to achieve these aims and objectives, under what have been uncertain and difficult times. Initially each day presented a different dilemma which the staff took in their stride usually with a smile and sunny disposition. We started the new academic year in Sept 2020 with renewed optimism feeling secure that we had reviewed all of our procedures to ensure the safety of all and provide a COVID secure environment.

The COVID outbreak has necessitated a major review of working practices, resulting in a reduction in children attending, which has also had implications for revenue and spending. The committee have been pro-active with many decisions needing to be made to ensure the sustainability of the charity. Well-being of both staff and children has been at the fore-front of thinking and positive actions have been taken to ensure that everyone has felt safe and valued. New ways of working have been developed to ensure that some of our most vulnerable children were not overlooked and kept safe including keeping in touch calls and using virtual sessions to allow those attending the opportunity to have contact with those that were not able attend. Our parents have been brilliant and followed guidance been mindful of others and helped to keep us all safe and well.

Major achievements in childcare:

The use of Tapestry to document and record the children's learning is ongoing in all areas of the early years provision and is well received by parents as it allow ease of access to children learning and development. This means of keeping in touch with parents has been essential during the current COVID pandemic and provided a valuable communication system.

All staff have had the opportunity to participate in INSET training - albeit this has been virtual as opposed to face to face.

Staff have updated relevant mandatory qualifications - including risk assessment, first aid, moving and handling, and safeguarding with sessions on the latest requirements and legislation including the requirements related to COVID and providing a COVID secure environment for both children and adults.

Embed a unified approach and ethos across the two sites to promote the core ethos of the Charity as St Michael's Family Centre.

The outdoor provision at Church Lane has been an area of ongoing review with plans in place to provide a more exciting and stimulating environment to meet the needs of the children. Whereby an area specific to the needs of the younger age group has been established. Despite changing situations and COVID government requirement staff have continued to develop a reflective practice approach to ensure the highest quality provision is available for service users as they have returned from various 'lockdown' periods. Unfortunately we had to close the afterschool club and restrict our opening hours owing to the significant drop in children attending.

Saddlebow Road has continued to reflect and develop the quality of services offered, albeit difficult and tricky at times with the COVID restrictions. Staff have noted how well the children and parents have been with the restriction and report that the children have settled really well and are making use of the rotation of equipment. To allow us to meet the COVID requirements Afterschool club has been restricted to those children attending St Michael's Primary school allowing us to create a school based bubble. Further our open hours had to be shorten to take into account the reduction in children attending.

Staff report and update:

Childcare Staff team St Michael's family centre confirmed as from September 2020:

Registered Person	Jeanette Nowrung and setting SENCO/SLP
Administrator	Lynn Glencross (part time - term time only)
<u>Saddlebow Road</u>	
Early Years Professionals: (Saddlebow Road)	Paula Reed (full time) setting ENCO/DSLP Jackie Smith (full time) DSLP Jane Kirchen (part time) - retired Sept 2020 Amy Elton (full time) Sam Tann (full time) - on MAT leave from May 2021 Jessica Simpson (full time term time) Nicole Adler (full time term time)

	Kimberly James (part time term time) Hannah Palmer (full time) Imogen Luker (part time term time)
Senior Play-worker	Jill Watson (part time)
Thrive coordinator	Tracey Rudd
Church Lane	
Early Years Professional: (Church Lane)	Louise Harris (term time only) SENCO/SLP
	Holly Melton Amy Elwood (Maternity leave until February 2021) Hanna Yate Leanne Brassett (part time) - returned from maternity leave Sept 2020 Catherine Ward (part time) returned on hourly paid contract from April 2021
Support Staff	Jon Wells (ICT Support)

Charity Funding raising for the year 2020-2021
The staff and children under difficult and tricky circumstances have been busy yet again raising funds for those less fortunate in the local and wider community and have supported the following national and local events:

BBC Children in Need
NSPCC Christmas Jumper day
The Food bank

We also held an event for Mother's and Father's day event, whereby parents were provided with hand crafted child made items and a virtual afternoon tea.

Partnership working:

Local nurseries and community organisations:

Despite having had to deal with restrictions and limitation of COVID the family Centre has continued to work in partnership with other local nurseries in the community to ensure that services are available for those most in need. This includes but not limited to signposting children and families to other providers to meet the needs and demands of the child and family.

Local health team:

The childcare staff also have regular dialog with the local health team to plan and implement learning activities for those most in need as well as plan integrated reviews for the children (2 year checks).

St Michael's Family Centre

Report of the Trustees
For The Year Ended 31st March 2021

FINANCIAL REVIEW

Financial report

The accounts have been finalised for the year and independently examined by Aston Shaw, copy attached to this report.

We have continued to claim funds for 2, 3 and 4 year olds. This means that the term after child is 3 years old they are entitled to 15 hours for funded sessions which we claim from Norfolk County Council Education department. A number of children are funded via the Norfolk County Council 2 year funded scheme. Furthermore, we have children that are in receipt of the government 30 hour funding. It has been noticeable that during the year that the numbers of children attending has been reduced this is attributed to more parents being in working situations that were either closed or on reduced hours.

Finances have been an area of attention during the year; as the COVID outbreak has necessitated secure and robust evaluation of cash flow resulting in reductions in spending. It was evident very early on in the outbreak that revenue would be significantly reduced as many children stopped attending. We have been able to make use of government support to enable us to continue to offer a service throughout the outbreak in keeping with the guideline. Effective use has been made of the Furlough Scheme to allow and support staffing costs to prevent staff from being permanently laid off. The staff have been very supportive of the finical pressures and their support and agreements with some tricky and difficult decisions to ensure cost effective service has been brilliant.

Hardship/family Support fund:

The Charity has continued to offer some of our most in need families services by establishing a hardship/family support fund whereby a 'restricted fund' has been set up to allow us to be able to support children to attend that under normal circumstances would not be able to.

Staff wages reviewed and increased in line with recommendations for minimum wage and the national living wage.

The surplus in the year amounted to £30,880 and the amount held in general reserves at the Balance Sheet date was £813,208.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1102811

Principal address

Saddlebow Road
King's Lynn
Norfolk
PE30 5BW

Trustees

J Nowrung
K LeServe
L Hartley
S Courtney-Jenner
J Watts

Commitee

Jeanette Nowrung
Lesley Hartley
Sasha Courtney-Jenner
Kathryn LeServe (Safeguarding lead)
Jasmine Watts
Louise Harris (staff member)
Paula Reed (staff member)

Independent Examiner

Aston Shaw Limited
11 King Street
King's Lynn
Norfolk
PE30 1ET

Report of the Trustees
For The Year Ended 31st March 2021

EVENTS SINCE THE END OF THE YEAR
Information relating to events since the end of the year is given in the notes to the financial statements.

Approved by order of the board of trustees on 3.11.2021 and signed on its behalf by:

Jeanette Nowrung

J Nowrung - Trustee

Independent Examiner's Report to the Trustees of
St Michael's Family Centre

Independent examiner's report to the trustees of St Michael's Family Centre
I report to the charity trustees on my examination of the accounts of St Michael's Family Centre (the Trust) for the year ended 31st March 2021.

Responsibilities and basis of report
As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement
Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of FCCA which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Aston Shaw

Dominic Shaw
FCCA
Aston Shaw Limited
11 King Street
King's Lynn
Norfolk
PE30 1ET

Date: 11th November 2021

St Michael's Family Centre

Statement of Financial Activities
For The Year Ended 31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		379,644	6,873	386,517	429,820
Investment income	2	138	-	138	252
Total		379,782	6,873	386,655	430,072
EXPENDITURE ON					
Raising funds	3	423	-	423	1,512
Charitable activities	4				
Playgroup running costs		350,288	5,064	355,352	369,138
Total		350,711	5,064	355,775	370,650
NET INCOME		29,071	1,809	30,880	59,422
RECONCILIATION OF FUNDS					
Total funds brought forward		782,328	-	782,328	722,906
TOTAL FUNDS CARRIED FORWARD		811,399	1,809	813,208	782,328

The notes form part of these financial statements

St Michael's Family Centre

Balance Sheet
31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
FIXED ASSETS					
Tangible assets	9	163,101	-	163,101	166,755
CURRENT ASSETS					
Debtors	10	15,657	-	15,657	14,187
Cash at bank and in hand		661,039	1,809	662,848	603,338
		676,696	1,809	678,505	617,525
CREDITORS					
Amounts falling due within one year	11	(28,398)	-	(28,398)	(1,952)
NET CURRENT ASSETS		648,298	1,809	650,107	615,573
TOTAL ASSETS LESS CURRENT LIABILITIES		811,399	1,809	813,208	782,328
NET ASSETS		811,399	1,809	813,208	782,328
FUNDS	12				
Unrestricted funds				811,399	782,328
Restricted funds				1,809	-
TOTAL FUNDS				813,208	782,328

The financial statements were approved by the Board of Trustees and authorised for issue on 3.11.21 and were signed on its behalf by:

Jeanette Nowrung

J Nowrung - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the 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 issued in October 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

The financial statements have been prepared on a going concern basis under the historical cost convention. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest pound.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property	-	Straight line over 8 years
Nursery equipment	-	25% on reducing balance
Office equipment	-	25% on reducing balance

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits
The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank
Cash at bank includes cash and short-term highly liquid deposit accounts.

Debtors receivable and creditors payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price.

Going concern
The financial statements have been prepared on a going concern basis as the Trustees believe that no material uncertainties exist.

continued...

2. INVESTMENT INCOME

	31/3/21	31/3/20
	£	£
Deposit account interest	138	252

3. RAISING FUNDS

Other trading activities

	31/3/21	31/3/20
	£	£
Bad debts	423	1,512

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs	Totals
	£	£	£
Playgroup running costs	354,152	1,200	355,352

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2021 nor for the year ended 31st March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2021 nor for the year ended 31st March 2020.

6. STAFF COSTS

	31/3/21	31/3/20
	£	£
Wages and salaries	305,290	298,433
Other pension costs	8,262	15,725
	313,552	314,158

The average monthly number of employees during the year was as follows:

	31/3/21	31/3/20
Support staff	16	20

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	429,820	-	429,820
Investment income	252	-	252
Total	430,072	-	430,072
EXPENDITURE ON			
Raising funds	1,512	-	1,512
Charitable activities			
Playgroup running costs	369,138	-	369,138

continued...

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
Total	370,650	-	370,650
NET INCOME	59,422	-	59,422
RECONCILIATION OF FUNDS			
Total funds brought forward	722,906	-	722,906
TOTAL FUNDS CARRIED FORWARD	782,328	-	782,328

8. INDEPENDENT EXAMINERS REMUNERATION

The independent examiners remuneration amounts to an independent examination fee of £400 (2020 - £400) and other financial services of £800 (2020 - £800).

9. TANGIBLE FIXED ASSETS

	Freehold property £	Nursery equipment £	Office equipment £	Totals £
COST				
At 1st April 2020	167,449	13,916	13,317	194,682
Additions	-	139	-	139
At 31st March 2021	167,449	14,055	13,317	194,821
DEPRECIATION				
At 1st April 2020	9,029	10,434	8,464	27,927
Charge for year	1,675	905	1,213	3,793
At 31st March 2021	10,704	11,339	9,677	31,720
NET BOOK VALUE				
At 31st March 2021	156,745	2,716	3,640	163,101
At 31st March 2020	158,420	3,482	4,853	166,755

10. DEBTORS

	31/3/21 £	31/3/20 £
Amounts falling due within one year:		
Fee debtors	15,657	14,162
Amounts falling due after more than one year:		
Other debtors	-	25
Aggregate amounts	15,657	14,187

continued...

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/21	31/3/20
	£	£
Trade creditors	15,895	-
Taxation and social security	4,078	-
Other creditors	8,425	1,952
	28,398	1,952

12. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	782,328	29,071	811,399
Restricted funds			
Early Years Initial Teacher Training funding	-	946	946
Early years pupil premium	-	863	863
	-	1,809	1,809
TOTAL FUNDS	782,328	30,880	813,208

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	379,782	(350,711)	29,071
Restricted funds			
Early Years Initial Teacher Training funding	4,200	(3,254)	946
Early years pupil premium	2,673	(1,810)	863
	6,873	(5,064)	1,809
TOTAL FUNDS	386,655	(355,775)	30,880

Comparatives for movement in funds

	At 1.4.19	Net movement in funds	At 31.3.20
	£	£	£
Unrestricted funds			
General fund	722,906	59,422	782,328
TOTAL FUNDS	722,906	59,422	782,328

continued...

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	430,072	(370,650)	59,422
TOTAL FUNDS	430,072	(370,650)	59,422

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	722,906	88,493	811,399
Restricted funds			
Early Years Initial Teacher Training funding	-	946	946
Early years pupil premium	-	863	863
	-	1,809	1,809
TOTAL FUNDS	722,906	90,302	813,208

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	809,854	(721,361)	88,493
Restricted funds			
Early Years Initial Teacher Training funding	4,200	(3,254)	946
Early years pupil premium	2,673	(1,810)	863
	6,873	(5,064)	1,809
TOTAL FUNDS	816,727	(726,425)	90,302

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2021.

continued...

14. POST BALANCE SHEET EVENTS

Since 31 March 2021, the outbreak of the Covid-19 pandemic and related global response has continued to have an impact on the charity. However, the charity's operations continue to be resilient. As a result the charity is not in financial distress and the Trustees do not foresee any going concern issues.

15. FUNDS

The committee operated various funds during the year as follows:

Fund	Type	Purpose
General fund	Unrestricted	Represents the free funds of the Charity which have not been designated for a particular purpose
Early Years Initial Teacher Training funding	Restricted	Funds received for initial teacher training
Early years pupil premium	Restricted	Additional funding to improve the education of 3-4 year olds

St Michael's Family Centre

Detailed Statement of Financial Activities
For The Year Ended 31st March 2021

	Unrestricted funds £	Restricted funds £	31/3/21 Total funds £	31/3/20 Total funds £
INCOME AND ENDOWMENTS				
Donations and legacies				
Norfolk County council funding	230,696	2,673	233,369	253,739
Fees	75,290	-	75,290	168,956
Family support/hardship fund	4,154	-	4,154	1,447
Photos	-	-	-	1,056
Job retention scheme grants	48,567	-	48,567	-
Business grant	10,000	-	10,000	-
Covid insurance claim	10,697	-	10,697	-
Sundries	240	4,200	4,440	4,622
	379,644	6,873	386,517	429,820
Investment income				
Deposit account interest	138	-	138	252
Total incoming resources	379,782	6,873	386,655	430,072
EXPENDITURE				
Other trading activities				
Bad debts	423	-	423	1,512
Charitable activities				
Wages	302,036	3,254	305,290	298,433
Pensions	8,262	-	8,262	15,725
Rates and water	1,020	-	1,020	571
Insurance	2,792	-	2,792	2,591
Light and heat	6,199	-	6,199	5,055
Telephone	2,773	-	2,773	1,712
Office running costs	5,266	25	5,291	5,662
Sundries	1,614	-	1,614	955
Repairs and renewals	7,311	1,785	9,096	12,529
Training	14	-	14	2,885
Cleaning	2,465	-	2,465	2,728
Photos	-	-	-	867
Nappy collection	1,702	-	1,702	1,443
Lunch club	1,942	-	1,942	10,753
Operation Fees	1,749	-	1,749	1,576
Family hardship support	150	-	150	-
Depreciation of tangible fixed assets	3,793	-	3,793	4,453
	349,088	5,064	354,152	367,938
Support costs				
Governance costs				
Independent examiners remuneration	1,200	-	1,200	1,200
Total resources expended	350,711	5,064	355,775	370,650
Net income	29,071	1,809	30,880	59,422