

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.

ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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
Administrator:

Jeanette Nowrung and setting SENCO/SLP
Lynn Glencross (Term time only)

Saddlebow Road

Early Years Professionals: (Saddlebow Road)

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

Hannah Palmer
Becky Bowman
Imogen Luker
Mia Dickerson

Tiny Owls Mat leave June 24
Tiny Owls Appointed June 24
Tiny Owls Left Sept 24
Tiny Owls (Completed level 2 Apprenticeship EYP)

Lauren Dearsley
Leanne Brassett
Alana Brearley

Barn Owls
Barn Owls
Barn Owls (Left July 24)

Amy Elton
Nicole Adler
Phoebe Boyd

Snowy Owls
Snowy Owls (Mat leave)
Snowy Owls (Appointed Nov 24)

ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

ST MICHAEL'S FAMILY CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes						
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 £	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 18.10.2025

J Nowrung
J Nowrung
Trustee

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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.

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

3 Donations and legacies	Unrestricted funds		Restricted funds		Total		Unrestricted funds		Restricted funds		Total	
	2025	2025	2025	2025	2025	2025	2024	2024	2024	2024	2024	2024
	£	£	£	£	£	£	£	£	£	£	£	£
Early Years Professional Development - EYPDP Fund	-	-	-	-	-	-	-	-	-	-	-	-
Teachers Pay Additional Grant - TPAG Fund	-	-	-	-	-	-	-	-	-	-	-	-
Dental Health - DECAN Funding	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	2,126	-	-	-	2,126	43	-	-	-	-	-	-
First aid training fund	-	168	168	-	168	-	-	-	-	-	-	-
Early Childhood Community Fund	-	-	-	-	-	-	-	-	-	-	-	-
Apprenticeship Incentive	-	-	-	-	-	-	-	-	-	-	-	-
	<u>2,126</u>	<u>168</u>	<u>168</u>	<u>168</u>	<u>2,294</u>	<u>43</u>	<u>43</u>	<u>43</u>	<u>8,304</u>	<u>1,000</u>	<u>8,347</u>	<u>1,000</u>

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>573,591</u>	<u>13,805</u>	<u>587,396</u>	<u>433,192</u>	<u>11,027</u>	<u>444,219</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest Receivable	<u>7,065</u>	<u>6,131</u>

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>482,724</u>	<u>481,420</u>
Share of governance costs (see note 7)	1,830	2,033
	<u>484,554</u>	<u>483,453</u>
Analysis by fund		
Unrestricted funds	468,808	467,191
Restricted funds	15,746	16,262
	<u>484,554</u>	<u>483,453</u>

7 Support costs allocated to activities

	2025 £	2024 £
Governance costs	<u>1,830</u>	<u>2,033</u>
Governance costs comprise:	2025 £	2024 £
Independent Examination fees	<u>1,830</u>	<u>2,033</u>
	<u>1,830</u>	<u>2,033</u>

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
		<u> </u>	<u> </u>

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 Number	2024 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.

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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.

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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.

	Balance at 1 April 2023 £	Movement in funds		Transfers	Balance at 1 April 2024 £	Movement in funds		Balance at 31 March 2025 £
		Incoming resources £	Resources expended £	£		Incoming resources £	Resources expended £	
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

ST MICHAEL'S FAMILY CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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
	<u>901,695</u>	<u>1,146</u>	<u>902,841</u>
	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
	<u>787,721</u>	<u>2,919</u>	<u>790,640</u>

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)	-	-	-
	<u>565</u>	<u>(565)</u>	<u>-</u>	<u>-</u>	<u>-</u>

19 Related party transactions

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