

NOAH'S ARK @ CRBC

England & Wales · Charity number 1112004

Details

Other names	NOAH'S ARK PRE-SCHOOL/PLAYTIME/STAY & PLAY, NOAH'S ARK@CRBC
Status	Registered
Legal form	Charitable company
Company number	05522753
Registered	2005-11-10
Register	View on the Charity Commission register

Contact

Address	Noah's Ark Preschool Cairns Road Bristol BS6 7TH
Phone	01179446229
Email	office@noahsarkps.org.uk
Website	www.noahsarkps.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ("THE OBJECTS") ARE TO ADVANCE EDUCATION IN ACCORDANCE WITH CHRISTIAN PRINCIPLES BY SUCH MEANS AS THE TRUSTEES MAY CONSIDER APPROPRIATE INCLUDING BY MEANS OF ESTABLISHING AND OPERATING ANY EDUCATIONAL ESTABLISHMENT OR ESTABLISHMENTS IN BRISTOL AND IN SUCH OTHER PARTS OF THE UNITED KINGDOM OR THE WORLD AS THE TRUSTEES MAY FROM TIME TOTIME THINK FIT AND PARTICULARLY BY PROVIDING CHRISTIAN-BASED HIGH QUALITY EARLY-YEARS EDUCATION AS A SERVICE TO THE LOCAL COMMUNITY TOGETHER WITH PARENTING SUPPORT FOR THE FAMILIES INVOLVED.

Activities: To advance education in accordance with Christian principles and particularly by providing Christian based high quality early-years education as a service to the local community together with parenting support for the families involved

Classification

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

Geography

- **Area of benefit:** BRISTOL
- Bristol City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£316,639	£286,905	-	-
2024-08-31	£306,332	£293,281	-	-
2023-08-31	£308,841	£283,213	-	-
2022-08-31	£266,154	£277,713	-	-
2021-08-31	£262,845	£248,581	-	-

Trustees

Name	Role	Appointed
AILSA BAILEY		
Claire Elizabeth Burkill		2024-11-01
HELEN BURR WILSON		2012-05-30
Jane Smith		2016-09-01
RICHARD FEATHER		2012-05-30
Rev Markelian Mico		2022-01-27
Susan Holden		2019-01-24
Zahra Spiller		2025-04-30

NOAH'S ARK @ CRBC

England & Wales - Charity number 1112004

Accounts

Charity number 1112004
Company number 5522753

Noah's Ark@CRBC
(A charitable company limited by guarantee)

Report and Unaudited Accounts

31st August 2025

Noah's Ark@CRBC
(A company limited by guarantee)

Report and Unaudited Accounts

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Noah's Ark@CRBC

Trustees' Annual Report

The Trustees present their report and unaudited financial statements for the year ended 31 August 2025.

Reference and Administrative Information

Charity name: Noah's Ark@CRBC

Charity registration number: 1112004

Company registration number: 5522753

Registered Office and
Operational address: Cairns Road Baptist Church
Cairns Road
Westbury Park
Bristol
BS6 7TH

Directors, at 31st August 2025.

Ailsa Bailey (appointed on 29th January 2009)

Richard Feather (appointed 3rd March 2011)

Helen Wilson (appointed 3rd March 2011)

Jane Smith (appointed 1st September 2016)

Sue Holden (appointed 24th January 2019)

Maki Miço (appointed 27th January 2022)

Claire Stanley (appointed 12th May 2024)

Zara Spiller (appointed 23rd March 2025)

The directors of the company are also charity trustees for the purposes of charity law. Henceforth, the directors shall be referred to as the trustees.

Banker

Lloyds TSB, Westbury on Trym, Bristol.

Independent Examiner

Melanie Mistry (CGMA)

30 Highfield Grove
Horfield
Bristol,
BS7 8QH

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29 July 2005 and registered as a charity on 25 November 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Committee

The directors of the company (listed on page 3) are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are not subject to retirement by rotation.

New trustees are recommended by existing trustees and must subscribe to the Statement of Beliefs set out in the Memorandum and Articles of Association. In addition, more than half of the trustees shall also be members of Cairns Road Baptist Church (CRBC).

The trustees seek to ensure that the needs of the charitable objectives and activities are met through the diversity of the trustee body.

Objectives and activities

The charity's objectives (as set out in the governing documents) are to advance education in accordance with Christian principles by such means as the trustees may consider appropriate. This is by providing a non-profit, high quality early years education which follows a Christian ethos, as a service to the local community, together with parenting support for the families involved. We now offer extended hours to families with a breakfast club and tea club at the beginning and end of the day to further support working parents. Our bursary funding has enabled us to support several families with extra sessions, lunch club and Forest school opportunities.

The main activities undertaken in relation to these objectives were running a Christian based pre-school and working closely with CRBC's Family and Community outreach worker.

Achievements and performance

Noah's Ark Pre-school completed and submitted a Bristol Standard self-evaluation scheme interim submission which was successfully validated in March 2025. As a setting, Noah's Ark has continued to be strong on reflecting on its practice and making changes as appropriate and where possible to improve our provision and outcomes for all children that attend the setting.

We continue to place a strong emphasis on making sure children with Special Educational Needs can access every aspect of the curriculum on offer at Noah's Ark. Last year we had 5 children on our SEN register and were able to offer additional support to some children with complex needs.

Financial Review

The trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. In determining the level of reserves the trustees have taken into account relevant operational circumstances, in particular current waiting lists and free nursery entitlement grants for children for up to 30 hours per week. In the light of these operational circumstances the reserves policy is set on the level of exposure relating to budgeted working capital requirements and is calculated as £75k, representing 3 months of general operational costs. From the 2024/ 25 surplus, £10k has been put aside for 2025/ 26 year to purchase new equipment and resources. On August 31st 2025, the level of unrestricted reserves available is £161k.

Political and charitable donations

During the year the charity made no donations to a political party.

Statement of responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company as at the end of a financial period and of the surplus or deficit for that period.

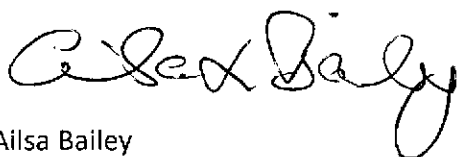
In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 22nd January 2026 and signed on their behalf by:



Ailsa Bailey
Company Secretary & Trustee, Noah's Ark@CRBC



Section A

Independent Examiner's Report

Report to the trustees

NOAH'S ARK @ CRBC

On accounts for the year
ended

31st August 2025

Charity no
(if any)

1112004

Set out on pages

7-15

I report to the trustees on my examination of the accounts of the above charitable company for the year ended 31/08/2025.

Responsibilities and
basis of report

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Chartered Institute of Management Accounts.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Signed: M.Mistry

Date: 18.01.26

Name: Melanie Mistry (CIMA qualified Accountant)

Address: 30 Highfield Grove, Horfield, Bristol BS7 8QH

Noah's Ark Accounts as at 31st August 2025

Noah's Ark @ CRBC

Statement of Financial Activities for the year ending 31st August 2025

	Notes	Unrestricted & Designated Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
<u>Incoming resources</u>							
Incoming resources from generated funds:							
	2						
<i>Voluntary income:</i>							
Donations and Grants		29,700	-	29,700	22,764	-	22,764
<i>Activities for generating funds:</i>							
Fundraising		2,912	-	2,912	3,417	-	3,417
Total		32,612	0	32,612	26,181	0	26,181
Incoming resources from charitable activities:							
	3						
Education activities		245,799	37,100	282,899	235,242	43,537	278,779
Incoming resources from investment :							
	4						
Interest Income		1,128	0	1,128	1,373	0	1,373
Total incoming resources		279,539	37,100	316,639	262,795	43,537	306,332
<u>Resources expended</u>							
	5						
Fundraising trading costs		-	-	-	-	-	-
Charitable activities		251,252	35,103	286,355	249,194	43,537	292,731
Governance costs		550	-	550	550	-	550
Total resources expended		251,802	35,103	286,905	249,744	43,537	293,281
Net surplus/(loss) for the period		27,737	1,997	29,734	13,051	-	13,051
Other Recognised Gains/(Losses)		-	-	-	-	-	-
Net movement in funds		27,737	1,997	29,734	13,051	-	13,051
<u>Reconciliation of funds</u>							
Total funds brought forward		143,196	0	143,196	130,145	0	130,146
Total funds carried forward		170,933	1,997	172,930	143,196	0	143,196

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Noah's Ark Accounts as at 31st August 2025

Noah's Ark @ CRBC

Balance Sheet as at 31 August 2025

	Notes	2025 £	£	2024 £	£
Current Assets					
Cash at bank and in hand		227,530		185,804	
Prepayments, Trade Debtors and Accrued Income	9	974		2,000	
Total		<u>228,504</u>		<u>187,803</u>	
Creditors: amount falling due within one year	10	<u>(55,574)</u>		<u>(44,608)</u>	
Net Current Assets			172,930		143,196
Net Assets	11		<u>172,930</u>		<u>143,196</u>
Funds					
	12				
Unrestricted Funds		160,933		143,196	
Restricted Funds		1,997		0	
Designated Fund		10,000		0	
Total Funds			172,930		143,196
Total Funds carried forward			<u>172,930</u>		<u>143,196</u>

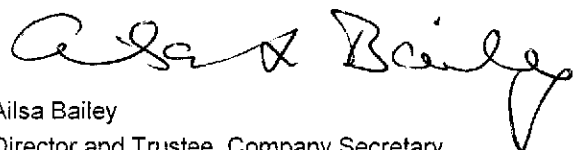
For the year ended 31st August 2025, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Trustees on

22/11/26

and signed on their behalf by:



Ailsa Bailey
Director and Trustee, Company Secretary

Noah's Ark Accounts as at 31st August 2025

Noah's Ark@CRBC

Notes to the Financial Statements

1. Accounting Policies

The accounts have been prepared in accordance with the following fundamental accounting concepts, in order to show a true and fair view. The accounts have been prepared on the going concern assumption, accruals concept and provide information that is relevant, reliable, comparable and understandable.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2015), FRS102 and with the Charities Act 2011. Noah's Ark@CRBC is a registered charity, no. 1112004 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy notes. The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

(b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Noah's Ark Accounts as at 31st August 2025

- The value of services provided by volunteers has not been included.

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories and the SOFA on a basis designed to reflect the use of the resource. Costs related to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Noah's Ark Accounts as at 31st August 2025

2. Incoming Resources from Generated Funds

	2025 Unrestricted & Designated £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Voluntary income						
<i>Donations and grants:</i>						
Training Grant						
Individual Donations	29,700	-	29,700	22,764	-	22,764
	<u>29,700</u>	<u>0</u>	<u>29,700</u>	<u>22,764</u>	<u>0</u>	<u>22,764</u>
Activities for generating funds						
<i>Fundraising:</i>						
Fashion Event (see note 15)	2,912	-	2,912	3,417	-	3,417
	<u>2,912</u>	<u>0</u>	<u>2,912</u>	<u>3,417</u>	<u>0</u>	<u>3,417</u>
Total	<u>32,612</u>	<u>0</u>	<u>32,612</u>	<u>26,181</u>	<u>0</u>	<u>26,181</u>

3. Incoming Resources from Charitable Activities

	2025 Unrestricted & Designated £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
<i>Preschool:</i>						
Subscriptions	61,256	-	61,256	66,290	-	66,290
Registration Fees	300	-	300	800	-	800
	<u>61,556</u>	<u>0</u>	<u>61,556</u>	<u>67,090</u>	<u>0</u>	<u>67,090</u>
<i>Preschool Grant:</i>						
LEA Nursery education grant	181,698	-	181,698	161,214	-	161,214
Special needs grants	-	32,657	32,657	-	40,297	40,297
DAF grant	-	3,994	3,994	-	3,240	3,240
EYPP grant	-	449	449	-	0	0
Misc	2,545	-	2,545	6,938	-	6,938
	<u>184,243</u>	<u>37,100</u>	<u>221,343</u>	<u>168,152</u>	<u>43,537</u>	<u>211,689</u>
Total	<u>245,799</u>	<u>37,100</u>	<u>282,899</u>	<u>235,242</u>	<u>43,537</u>	<u>278,779</u>

Noah's Ark Accounts as at 31st August 2025

4. Incoming Resources from Investment

	2025 Unrestricted & Designated £	2025 Restricted £	2025 Total £	2024 Unrestricted £	2024 Restricted £	2024 Total £
Interest Income	1,128	0	1,128	1,373	0	1,373
Total	1,128	0	1,128	1,373	0	1,373

5. Total Resources Expended

	Basis of allocation	2025 Unrestricted & Designated £	2025 Restricted £	2025 Total £	2024 Total £
Costs allocated to activities					
Staff costs	Direct	204,720	34,383	239,103	241,612
Staff Training	Direct	1,802		1,802	2,318
Events and Trips	Usage	534		534	1,062
Food and Drink	Usage	1,134		1,134	1,229
Equipment, materials, books	Usage	7,429	720	8,149	11,173
Gifts	Direct	4,232		4,232	3,912
Support costs allocated to activities					
Administrative Staff	Staff Time	23,188		23,188	22,569
Comms, Admin and Cleaning	Usage	5,016		5,016	5,736
Governance, Insurance, Memberships	Direct	2,844		2,844	2,122
Bank Charges	Direct	132		132	96
Other		771		771	1,452
Total resources expended		251,802	35,103	286,905	293,281

6 Net incoming resources for the year

This is stated after charging:	2025 £	2024 £
Advisory fees	550	550

Noah's Ark Accounts as at 31st August 2025

7. Employee Information

Staff costs:

	2025	2024
	£	£
Gross wages, salaries and benefits in kind	252,514	256,050
Employer's National Insurance costs	5,345	4,076
Employer's Pension Costs (defined contribution)	4,432	4,056
Total	262,291	264,181

No employee received emoluments of more than £60,000.

Average number of full-time equivalent employees in the year:

	2025	2024
	Number	Number
Head Teacher (see note 7)	1.25	1.25
Teachers	2	2
Early Years Practitioners	6	6
Preschool assistants	1	1
SEN 1:1 workers	2	2
Administration and support	1	1
Total	13.25	13.25

8. Trustee Remuneration

As allowed for in the Memorandum and Articles of Association, trustee Mrs J Smith received remuneration of £17,655 during the year in respect of her salary as job-share Manager of the preschool (£17,031 in the previous period).

No other trustees received any remuneration during the year.

9. Taxation

As a charity, Noah's Ark@CRBC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Noah's Ark Accounts as at 31st August 2025

10. Prepayments and Accrued Income

	2025	2024
	£	£
Prepayments	974	1,708
Trade Debtors	0	292
Accrued Income	0	0
Total	974	2,000

11. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade Creditors	4,117	1,412
Deferred revenue	50,420	42,481
Accruals	850	715
Other Creditors	187	
Total	55,574	44,608

12. Analysis of Net Assets between funds

	General Funds	Designated Funds	Restricted Funds	Total Funds
	£		£	£
Fixed assets	-	-	-	-
Current assets	216,507	10,000	1,997	228,504
Current liabilities	(55,574)			(55,574)
Total	160,933	10,000	1,997	172,930

Noah's Ark Accounts as at 31st August 2025

12. Movement in funds.

	At 31 August 2024	Incoming resources (incl gains)	Outgoing resources	At 31 August 2025
	£	£	£	£
Restricted Funds				
EYPP grant	0	449	105	344
DAF grant	0	3,994	3,994	0
Special Needs Grants	0	32,657	31,004	1,653
Total restricted funds	0	37,100	35,103	1,997
Unrestricted funds				
General Funds	143,196	269,539	251,802	160,932
Total unrestricted funds	143,196	269,539	251,802	160,932
Designated funds				
Equipment Fund	0	10,000	0	10,000
Total Designated funds	0	10,000	0	10,000
Total Funds	143,196	316,639	286,905	172,930

Purposes of Restricted /Designated Funds

EYPP grant: Grant for benefit of particular children whose families receive state benefits

Special Needs Grants: Grants resulting from Statements of Special Educational Needs

DAF grants: Disability Access Funding for 4 pupils

13. Related Party Transactions

The Memorandum and Articles of Association require that more than half of the trustees shall also be members of Cairns Road Baptist Church (CRBC).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

Noah's Ark@CRBC paid an annual contribution of £NIL to CRBC (£NIL in the prior period).

Noah's Ark Accounts as at 31st August 2025

14. Defined Contribution Pension

Employees are enrolled onto defined contribution pension scheme with Nest

	2025	2024
	£	£
Amount of Contributions recognised in SOFA as an expense	4,432	4,056

Pension costs have been allocated against funds, based on staff activities on funding projects.

NOAH'S ARK @ CRBC

England & Wales - Charity number 1112004

Accounts

Charity number 1112004
Company number 5522753

Noah's Ark@CRBC
(A company limited by guarantee)

Report and Unaudited Accounts

31st August 2024

**Noah's Ark@CRBC
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Charity registration number: 1112004

Company registration number: 5522753

Registered Office and

Operational address:

Cairns Road Baptist Church
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Westbury Park
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Directors

Ailsa Bailey (appointed on 29th January 2009)

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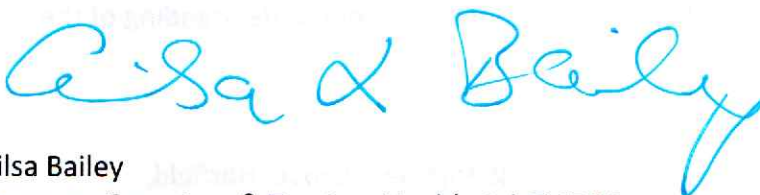
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- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 23rd January 2025 and signed on their behalf by:



Ailsa Bailey
Company Secretary & Trustee, Noah's Ark@CRBC

**NOAH'S ARK@CRBC
YEAR ENDED 31 AUGUST 2024**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees/members of Noah's Ark@CRBC, (Charity No 1112004) on accounts for the year ended 31 August 2024, set out on pages 7 to 15.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts: The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to
examine the accounts under S145 of the Charities Act
to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
to state whether particular matters have come to my attention.

Basis of independent examiner's statement

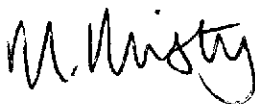
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - i) to keep accounting records in accordance with section 386 of Companies Act 2006, and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met: or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Melanie Mistry CGMA



30 Highfield Grove, Horfield,
Bristol BS7 8QH

23rd January 2025

Noah's Ark @ CRBC

Statement of Financial Activities for the year ending 31st August 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<u>Incoming resources</u>							
Incoming resources from generated funds:							
	2						
<i>Voluntary income:</i>							
Donations and Grants		22,764	-	22,764	23,837	-	23,837
<i>Activities for generating funds:</i>							
Fundraising		3,417	-	3,417	2,147	-	2,147
Total		26,181	0	26,181	25,984	0	25,984
Incoming resources from charitable activities:							
	3						
Education activities		235,242	43,537	278,779	238,167	44,691	282,858
Incoming resources from investment :							
	4						
Interest Income		1,373	0	1,373	505	0	505
Total incoming resources		262,795	43,537	306,332	264,656	44,691	309,347
<u>Resources expended</u>							
	5						
Fundraising trading costs		-	-	-	-	-	-
Charitable activities		249,194	43,537	292,731	238,042	44,691	282,733
Governance costs		550	-	550	480	-	480
Total resources expended		249,744	43,537	293,281	238,522	44,691	283,213
Net surplus/(loss) for the period		13,051	-	13,051	25,628	-	25,628
Other Recognised Gains/(Losses)		-	-	-	-	-	-
Net movement in funds		13,051	-	13,051	25,628	-	25,628
<u>Reconciliation of funds</u>							
Total funds brought forward		130,145	0	130,146	104,517	0	104,517
Total funds carried forward		143,196	0	143,196	130,145	0	130,145

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Noah's Ark @ CRBC

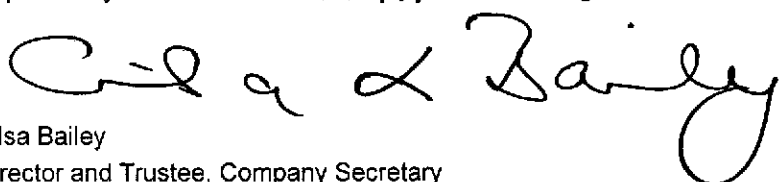
Balance Sheet as at 31 August 2024

		2024		2023	
	Notes	£	£	£	£
Current Assets					
Cash at bank and in hand		185,804		149,795	
Prepayments, Trade Debtors and Accrued Income	9	2,000		807	
Total		187,803		150,602	
 Creditors: amount falling due within one year	 10	 (44,608)		 (20,457)	
 Net Current Assets			 143,196		 130,145
 Net Assets	 11		 143,196		 130,145
 Funds	 12				
Unrestricted Funds		143,196		130,145	
Restricted Funds		0		0	
Designated Fund		0		0	
Total Funds			143,196		130,145
 Total Funds carried forward			143,196		130,145

For the year ended 31st August 2024, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Trustees on 23/1/2025 and signed on their behalf by:



Ailsa Bailey
Director and Trustee, Company Secretary

Noah's Ark@CRBC

Notes to the Financial Statements

1. Accounting Policies

The accounts have been prepared in accordance with the following fundamental accounting concepts, in order to show a true and fair view. The accounts have been prepared on the going concern assumption, accruals concept and provide information that is relevant, reliable, comparable and understandable.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2015), FRS102 and with the Charities Act 2011. Noah's Ark@CRBC is a registered charity, no. 1112004 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy notes. The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

(b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included.

Noah's Ark@CRBC

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories and the SOFA on a basis designed to reflect the use of the resource. Costs related to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Noah's Ark@CRBC

2. Incoming Resources from Generated Funds

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Voluntary income						
<i>Donations and grants:</i>						
Training Grant				7,000		7,000
Individual Donations	22,764	-	22,764	16,837	-	16,837
	<u>22,764</u>	<u>0</u>	<u>22,764</u>	<u>23,837</u>	<u>0</u>	<u>23,837</u>
Activities for generating funds						
<i>Fundraising:</i>						
Fashion Event (see note 15)	3,417	-	3,417	2,147	-	2,147
	<u>3,417</u>	<u>0</u>	<u>3,417</u>	<u>2,147</u>	<u>0</u>	<u>2,147</u>
Total	<u>26,181</u>	<u>0</u>	<u>26,181</u>	<u>25,984</u>	<u>0</u>	<u>25,984</u>

3. Incoming Resources from Charitable Activities

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
<i>Preschool:</i>						
Subscriptions	66,290	-	66,290	81,291	-	81,291
Registration Fees	800	-	800	800	-	800
	<u>67,090</u>	<u>0</u>	<u>67,090</u>	<u>82,091</u>	<u>0</u>	<u>82,091</u>
<i>Preschool Grant:</i>						
LEA Nursery education grant	161,214	-	161,214	147,173	-	147,173
Special needs grants	-	40,297	40,297	-	40,145	40,145
DAF grant	-	3,240	3,240	-	3,200	3,200
Ukraine grant	-	0	0	-	1,000	1,000
EYPP grant	-	0	0	-	346	346
Misc	6,938	-	6,938	8,397	-	8,397
	<u>168,152</u>	<u>43,537</u>	<u>211,689</u>	<u>155,570</u>	<u>44,691</u>	<u>200,261</u>
Total	<u>235,242</u>	<u>43,537</u>	<u>278,779</u>	<u>237,661</u>	<u>44,691</u>	<u>282,352</u>

Noah's Ark@CRBC

4. Incoming Resources from Investment

	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Unrestricted £	2023 Restricted £	2023 Total £
Interest Income	1,373	0	1,373	505	0	505
Total	1,373	0	1,373	505	0	505

5. Total Resources Expended

	Basis of allocation	2024 Unrestricted £	2024 Restricted £	2024 Total £	2023 Total £
Costs allocated to activities					
Staff costs	Direct	198,075	43,537	241,612	237,229
Staff Training	Direct	2,318		2,318	1,035
Events and Trips	Usage	1,062		1,062	765
Food and Drink	Usage	1,229		1,229	1,067
Equipment, materials, books	Usage	11,173		11,173	8,872
Gifts	Direct	3,912		3,912	5,164
Support costs allocated to activities					
Contribution to CRBC	Direct	0		0	0
Administrative Staff	Staff Time	22,569		22,569	19,352
Comms, Admin and Cleaning	Usage	5,736		5,736	4,171
Governance, Insurance, Memberships	Direct	2,122		2,122	2,259
Bank Charges	Direct	96		96	116
Other		1,452		1,452	324
Building/refurbishment		0		0	2,858
Total resources expended		249,744	43,537	293,281	283,213

6 Net incoming resources for the year

	2024 £	2023 £
This is stated after charging:		
Advisory fees	550	480

Noah's Ark@CRBC

7. Employee Information

Staff costs:

	2024	2023
	£	£
Gross wages, salaries and benefits in kind	256,050	251,816
Employer's National Insurance costs	4,076	1,431
Employer's Pension Costs (defined contribution)	4,056	3,334
Total	264,181	256,580

No employee received emoluments of more than £60,000.

Average number of full-time equivalent employees in the year:

	2024	2023
	Number	Number
Head Teacher (see note 7)	1.25	1.25
Teachers	2	2
Early Years Practitioners	6	6
Preschool assistants	1	1
SEN 1:1 workers	2	2.25
Administration and support	1	1
Total	13.25	13.5

8. Trustee Remuneration

As allowed for in the Memorandum and Articles of Association, trustee Mrs J Smith received remuneration of £17,031 during the year in respect of her salary as job-share Manager of the preschool (£14,521 in the previous period).

No other trustees received any remuneration during the year.

9. Taxation

As a charity, Noah's Ark@CRBC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Noah's Ark@CRBC

10. Prepayments and Accrued Income

	2024	2023
	£	£
Prepayments	1,708	593
Trade Debtors	292	0
Accrued Income	0	214
Total	<u>2,000</u>	<u>807</u>

11. Creditors: Amounts Falling Due Within One Year

	2024	2023
	£	£
Trade Creditors	1,412	4,271
Deferred revenue	42,481	13,557
Accruals	715	2,629
Total	<u>44,608</u>	<u>20,457</u>

12. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Fixed assets	-	-	-
Current assets	187,803	0	187,803
Current liabilities	(44,608)	-	(44,608)
Total	<u>143,196</u>	<u>0</u>	<u>143,196</u>

Noah's Ark@CRBC

12. Movement in funds.

	At 31 August 2023	Incoming resources (incl gains)	Outgoing resources	At 31 August 2024
	£	£	£	£
Restricted Funds				
EYPP grant	0	0	0	0
DAF grant	0	3,240	3,240	0
Special Needs Grants	0	40,297	40,297	0
Total restricted funds	0	43,537	43,537	0
Unrestricted funds				
General Funds	130,145	262,795	249,744	143,196
Total unrestricted funds	130,145	262,795	249,744	143,196
Designated funds				
Total Designated funds	0	0	0	0
Total Funds	130,145	306,332	293,281	143,196

Purposes of Restricted /Designated Funds

EYPP grant: Grant for benefit of particular children whose families receive state benefits

Special Needs Grants: Grants resulting from Statements of Special Educational Needs

DAF grants: Disability Access Funding for 4 pupils

Ukraine grant: grant to support provision for 2 children from Ukraine

13. Related Party Transactions

The Memorandum and Articles of Association require that more than half of the trustees shall also be members of Cairns Road Baptist Church (CRBC).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

Noah's Ark@CRBC paid an annual contribution of £NIL to CRBC (£NIL in the prior period).

Noah's Ark@CRBC

14. Defined Contribution Pension

Employees are enrolled onto defined contribution pension scheme with Nest

	2024	2023
	£	£
Amount of Contributions recognised in SOFA as an expense	4,056	3,334

Pension costs have been allocated against funds, based on staff activities on funding projects.

NOAH'S ARK @ CRBC

England & Wales - Charity number 1112004

Accounts

Charity number 1112004
Company number 5522753

Noah's Ark@CRBC
(A company limited by guarantee)

Report and Unaudited Accounts

31 August 2023

Noah's Ark@CRBC
(A company limited by guarantee)

Report and Unaudited Accounts

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Statement of Financial Activities	7
Balance Sheet	8
Notes forming part of the Financial Statements	9 - 16

Noah's Ark@CRBC

Trustees' Annual Report

The Trustees present their report and unaudited financial statements for the year ended 31 August 2023.

Reference and Administrative Information

Charity name: Noah's Ark@CRBC

Charity registration number: 1112004

Company registration number: 5522753

Registered Office and
Operational address: Cairns Road Baptist Church
Cairns Road
Westbury Park
Bristol
BS6 7TH

Directors

Ailsa Bailey (appointed on 29th January 2009)
Richard Feather (appointed 3rd March 2011)
Helen Wilson (appointed 3rd March 2011)
Jane Smith (appointed 1st September 2016)
Sue Holden (appointed 24th January 2019)
Maki Miço (appointed 27th January 2022)

The directors of the company are also charity trustees for the purposes of charity law. Henceforth, the directors shall be referred to as the trustees.

Banker

Lloyds TSB, Westbury on Trym, Bristol.

Independent Examiner

Melanie Mistry (CGMA)

30 Highfield Grove
Horfield
Bristol,
BS7 8QH

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29 July 2005 and registered as a charity on 25 November 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Committee

The directors of the company (listed on page 3) are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are not subject to retirement by rotation.

New trustees are recommended by existing trustees and must subscribe to the Statement of Beliefs set out in the Memorandum and Articles of Association. In addition, more than half the trustees shall also be members of Cairns Road Baptist Church (CRBC).

The trustees seek to ensure that the needs of the charitable objectives and activities are met through the diversity of the trustee body.

Objectives and activities

The charity's objectives (as set out in the governing documents) are to advance education in accordance with Christian principles by such means as the trustees may consider appropriate. This is by providing a non-profit, high quality early years education which follows a Christian ethos, as a service to the local community, together with parenting support for the families involved. We continue to offer extended hours to families with a breakfast club and tea club at the beginning and end of the day to further support working parents. Our bursary funding has enabled us to support several families with extra sessions, lunch club and forest school opportunities.

The main activities undertaken in relation to these objectives were running a Christian based pre-school and working closely with CRBC's Family and Community Outreach Worker.

Achievements and performance

Noah's Ark Pre-school completed and submitted a Bristol Standard self-evaluation scheme interim submission which was successfully validated in January 2023. As a setting, Noah's Ark has continued to be strong on reflecting on its practice and making changes as appropriate and where possible to improve our provision and outcomes for all children that attend the setting.

We continue to place a strong emphasis on making sure children with Special Educational Needs can access every aspect of the curriculum on offer at Noah's Ark. Last year we had 3 children on our SEN register and were able to offer additional support to some children with complex needs.

Financial Review

The trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. In determining the level of reserves the trustees have taken into account relevant operational circumstances, in particular current waiting lists and free nursery entitlement grants for children for up to 30 hours per week. In the light of these operational circumstances the reserves policy is set on the level of exposure relating to budgeted working capital requirements and is calculated as £75k, representing 3 months of general operational costs.

At August 31st 2023, the level of unrestricted reserves available is £130k.

Political and charitable donations

During the year the charity made no donations to a political party.

Statement of responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company as at the end of a financial period and of the surplus or deficit for that period.

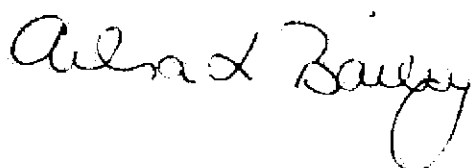
In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small company's regime.

Approved by the Trustees on 20th May 2024 and signed on their behalf by:



Ailsa Bailey
Company Secretary & Trustee, Noah's Ark@CRBC

NOAH'S ARK@CRBC
YEAR ENDED 31 AUGUST 2023

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees/members of Noah's Ark@CRBC, (Charity No 1112004) on accounts for the year ended 31 August 2023, set out on pages 7 to 15.

Respective responsibilities of the trustees and examiner

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

- examine the accounts under S145 of the Charities Act
- follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - i) to keep accounting records in accordance with section 386 of Companies Act 2006, and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met: or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Melanie Mistry CGMA

30 Highfield Grove, Horfield,
Bristol BS7 8QH

Mel Mistry

19th May 2024

Noah's Ark Accounts as at 31st August 2023

Noah's Ark @ CRBC

Statement of Financial Activities (including Income and Expenditure Account) for the year ending 31st August 2023

	Notes	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<u>Incoming resources</u>							
Incoming resources from generated funds:							
	2						
<i>Voluntary income:</i>							
Gift in kind		0	-	0	29,712	-	29,712
Donations and Grants		23,837	-	23,837	11,803	-	11,803
<i>Activities for generating funds:</i>							
Fundraising		2,147	-	2,147	2,258	-	2,258
Total		25,984	0	25,984	43,773	0	43,773
Incoming resources from charitable activities:							
	3						
Education activities		238,167	44,691	282,858	195,955	26,426	222,381
Total incoming resources		264,150	44,691	308,841	239,728	26,426	266,154
<u>Resources expended</u>							
	4						
Fundraising costs		-	-	-	-	-	-
Charitable activities		238,042	44,691	282,733	239,209	26,426	265,635
Refurbishment Project		-	-	-	11,598	-	11,598
Governance costs		480	-	480	480	-	480
Total resources expended		238,522	44,691	283,213	251,287	26,426	277,713
Net surplus/(loss) for the period before Transfers							
		25,628	-	25,628	(11,560)	-	(11,560)
Gross Transfer between funds		-	-	-	-	-	-
Net movement in funds		25,628	-	25,628	(11,560)	-	(11,560)
<u>Reconciliation of funds</u>							
Total funds brought forward		104,517	-	104,517	116,076	-	116,076
Net movement in funds		25,628	-	25,628	(11,560)	-	(11,560)
Total funds carried forward		130,145	-	130,145	104,517	0	104,517

The accounting policies and notes on the following pages form part of these financial statements.

Noah's Ark Accounts as at 31st August 2023

Noah's Ark @ CRBC

Balance Sheet as at 31 August 2023

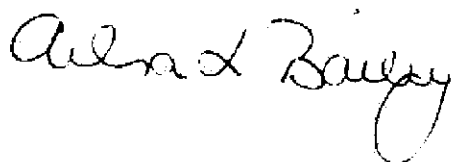
	Notes	2023 £	£	2022 £	£
Current Assets					
Cash at bank and in hand		149,795		144,847	
Prepayments, Trade Debtors and Accrued Income	9	807		2,040	
Total		<u>150,602</u>		<u>146,886</u>	
Creditors: amount falling due within one year	10	<u>(20,457)</u>		<u>(42,369)</u>	
Net Current Assets			130,145		104,517
Net Assets	11		<u>130,145</u>		<u>104,517</u>
Funds					
Unrestricted Funds	12	130,145		104,515	
Restricted Funds		0		0	
Designated Fund		0		<u>2</u>	
Total Funds			130,145		104,517
Total Funds carried forward			<u>130,145</u>		<u>104,517</u>

For the year ended 31st August 2023, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the SORP FRS102.

Approved by the Trustees on 20th May 2024

and signed on their behalf by:



Ailsa Bailey

Director and Trustee, Company Secretary

Noah's Ark Accounts as at 31st August 2023

Noah's Ark@CRBC

Notes to the Financial Statements

1. Accounting Policies

The accounts have been prepared in accordance with the following fundamental accounting concepts, in order to show a true and fair view. The accounts have been prepared on the going concern assumption, accruals concept and provide information that is relevant, reliable, comparable and understandable.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP FRS102) and with the Charities Act 2011. Noah's Ark@CRBC is a registered charity, no. 1112004 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy notes. The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

(b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Noah's Ark Accounts as at 31st August 2023

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories and the SOFA on a basis designed to reflect the use of the resource. Costs related to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Noah's Ark Accounts as at 31st August 2023

2. Incoming Resources from Generated Funds

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
Voluntary income						
Gift in Kind; CRBC	0	-	0	29,712	-	29,712
<i>Donations and grants:</i>						
Training Grant	7,000	-	7,000	-	-	-
Individual Donations	16,837	-	16,837	11,803	-	11,803
	<u>23,837</u>	<u>0</u>	<u>23,837</u>	<u>41,515</u>	<u>0</u>	<u>41,515</u>
Activities for generating funds						
<i>Fundraising:</i>						
Charity Evening (see note 15)	2,147	-	2,147	2,258	-	2,258
	<u>2,147</u>	<u>0</u>	<u>2,147</u>	<u>2,258</u>	<u>0</u>	<u>2,258</u>
Total	<u>25,984</u>	<u>0</u>	<u>25,984</u>	<u>43,773</u>	<u>0</u>	<u>43,773</u>

3. Incoming Resources from Charitable Activities

	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £	2022 Total £
<i>Preschool:</i>						
Subscriptions	81,291	-	81,291	69,345	-	69,345
Registration Fees	800	-	800	1,050	-	1,050
	<u>82,091</u>	<u>0</u>	<u>82,091</u>	<u>70,395</u>	<u>0</u>	<u>70,395</u>
<i>Preschool Grant:</i>						
LEA Nursery education grant	147,173	-	147,173	120,421	-	120,421
Special needs grants	-	40,145	40,145	-	25,794	25,794
DAF grant	-	3,200	3,200	-	-	-
Ukraine grant	-	1,000	1,000	-	-	-
EYPP grant	-	346	346	-	632	632
Misc	8,902	-	8,902	5139	-	5139
	<u>156,075</u>	<u>44,691</u>	<u>200,766</u>	<u>125,560</u>	<u>26,426</u>	<u>151,986</u>
Total	<u>238,167</u>	<u>44,691</u>	<u>282,858</u>	<u>195,955</u>	<u>26,426</u>	<u>222,381</u>

Noah's Ark Accounts as at 31st August 2023

4. Total Resources Expended

	Basis of allocation	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Total £
Costs allocated to activities					
Staff costs	Direct	192,538	44,691	237,229	209,477
Staff Training	Direct	1,035		1,035	1,260
Events and Trips	Usage	765		765	501
Food and Drink	Usage	1,067		1,067	921
Equipment, materials, books	Usage	8,872		8,872	3,971
Gifts	Direct	5,164		5,164	208
Support costs allocated to activities					
Contribution to CRBC	Direct	0		0	24,936
Administrative Staff	Staff Time	19,352		19,352	17,472
Communication Admin and Cleaning Materials	Usage	4,171		4,171	4,476
Governance, Insurance, Memberships	Direct	2,259		2,259	1,545
Bank Charges	Direct	116		116	92
Other		324		324	1,256
Building/refurbishment		2,858		2,858	11,598
Total resources expended		238,522	44,691	283,213	277,713

5 Net incoming resources for the year

This is stated after charging:	2023 £	2022 £
Independent examiner fee	480	480

Noah's Ark Accounts as at 31st August 2023

6. Employee Information

Staff costs:

	2023	2022
	£	£
Gross wages, salaries and benefits in kind	245,380	218,845
Employer's National Insurance costs	7,867	5,444
Employer's Pension Costs (defined contribution)	3,334	2,660
Total	256,580	226,949

No employee received emoluments of more than £60,000.

Increase in salary costs from prior year due to Preschool now incurring cost of Preschool Manager that was previously donated to Preschool by Cairns Rd Baptist Church. Also Noah Ark Preschool increased staff wages to bring them in line with the National Living Wage.

Average number of full-time equivalent employees in the year:

	2023	2022
	Number	Number
Head Teacher (see note 7)	1.25	1.25
Teachers	2	3
Early Years Practitioners	6	6.5
Preschool assistants	1	1
SEN 1:1 workers	2.25	1.5
Administration and support	1	1
Total	13.5	14.25

7. Trustee Remuneration

As allowed for in the Memorandum and Articles of Association, trustee Mrs J Smith received remuneration of £14,521 during the year in respect of her salary as job-share Manager of the preschool.

In the prior period, she received £13,761 from the related organisation, Cairns Road Baptist Church in respect of her salary.

No other trustees received any remuneration during the year.

8. Taxation

As a charity, Noah's Ark@CRBC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Noah's Ark Accounts as at 31st August 2023

9. Prepayments and Accrued Income

	2023	2022
	£	£
Prepayments	593	556
Trade Debtors	0	1,484
Accrued Income	214	0
Total	807	2,040

10. Creditors: Amounts Falling Due Within One Year

	2023	2022
	£	£
Trade Creditors	4,271	1,803
Deferred revenue	13,557	37,686
Accruals	2,629	2,880
Total	20,457	42,369

11. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Fixed assets	-	-	-
Current assets	150,602	0	150,602
Current liabilities	(20,457)	-	(20,457)
Total	130,145	0	130,145

Noah's Ark Accounts as at 31st August 2023

12. Movement in funds.

	At 31 August 2022	Incoming resources (incl gains)	Outgoing resources	Fund transfers	At 31 August 2023
	£	£	£	£	£
Restricted Funds					
EYPP grant	0	346	346	0	0
DAF grant	0	3,200	3,200	0	0
Ukraine grant	0	1,000	1,000	0	0
Special Needs Grants	0	40,145	40,145	0	0
Total restricted funds	0	44,691	44,691	0	0
Unrestricted funds					
General Funds	104,515	264,150	238,522	2	130,145
Total unrestricted funds	104,515	264,150	238,522	2	130,145
Designated funds	2	0	0	-2	0
Total Designated funds	2	0	0	-2	0
Total Funds	104,517	308,841	283,213	0	130,145

Purposes of Restricted /Designated Funds

EYPP grant: Grant for benefit of particular children whose families receive state benefits

Special Needs Grants: Grants resulting from Statements of Special Educational Needs

DAF grants: Disability Access Funding for 4 pupils

Ukraine grant: grant to support provision for 2 children from Ukraine

13. Related Party Transactions

The Memorandum and Articles of Association require that more than half of the trustees shall also be members of Cairns Road Baptist Church (CRBC).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

Noah's Ark@CRBC paid an annual contribution of £NIL to CRBC (£24,936 in the prior period).

Noah's Ark Accounts as at 31st August 2023

14. Defined Contribution Pension

Employees are enrolled onto defined contribution pension scheme with Nest

	2023
	£
Amount of Contributions recognised in SOFA as an expense	3,334

Pension costs have been allocated against funds, based on staff activities on funding projects.

NOAH'S ARK @ CRBC

England & Wales - Charity number 1112004

Accounts

Charity number 1112004
Company number 5522753

Noah's Ark@CRBC
(A company limited by guarantee)

Report and Unaudited Accounts

31 August 2022

Noah's Ark@CRBC
(A company limited by guarantee)

Report and Unaudited Accounts

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Noah's Ark@CRBC

Trustees' Annual Report

The Trustees present their report and unaudited financial statements for the year ended 31 August 2022.

Reference and Administrative Information

Charity name: Noah's Ark@CRBC

Charity registration number: 1112004

Company registration number: 5522753

Registered Office and
Operational address: Cairns Road Baptist Church
Cairns Road
Westbury Park
Bristol
BS6 7TH

Directors

Ailsa Bailey (appointed on 29th January 2009)
Richard Feather (appointed 3rd March 2011)
Helen Wilson (appointed 3rd March 2011)
Jane Smith (appointed 1st September 2016)
Sue Holden (appointed 24th January 2019)
Maki Miço (appointed 27th January 2022)

The directors of the company are also charity trustees for the purposes of charity law. Henceforth, the directors shall be referred to as the trustees.

Banker

Lloyds TSB, Westbury on Trym, Bristol.

Independent Examiner

Melanie Mistry (CGMA)

30 Highfield Grove
Horfield
Bristol,
BS7 8QH

Financial Review

During the year a planned refurbishment of the children's toilets at a cost of £11,598, was agreed by the trustees to be paid out of reserves. Without this planned expenditure Noah's Ark would have broken even at the end of the academic year. (August '22).

The trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. In determining the level of reserves the trustees have taken into account relevant operational circumstances, in particular current waiting lists and free nursery entitlement grants for children over 3 years old for 15 hours per week and extended to 30 hours per week for eligible working parents. In the light of these operational circumstances the reserves policy is set on the level of exposure relating to budgeted working capital requirements and is calculated as £60k, representing 3 months of general operational costs.

At August 31st 2022, the level of unrestricted reserves available is £105k.

Political and charitable donations

During the year the charity made no donations to a political party.

Statement of responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company as at the end of a financial period and of the surplus or deficit for that period.

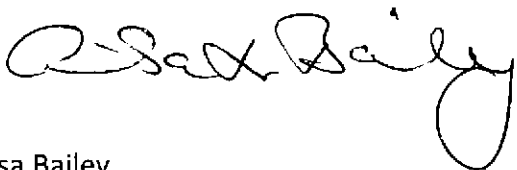
In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small company's regime.

Approved by the Trustees on 22nd May 2023 and signed on their behalf by:



Ailsa Bailey
Company Secretary & Trustee, Noah's Ark@CRBC

**NOAH'S ARK@CRBC
YEAR ENDED 31 AUGUST 2022**

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees/members of Noah's Ark@CRBC, (Charity No 1112004) on accounts for the year ended 31 August 2022, set out on pages 7 to 15.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts: The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to
examine the accounts under S145 of the Charities Act
to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
to state whether particular matters have come to my attention.

Basis of independent examiner's statement

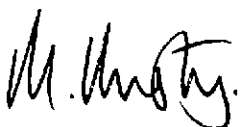
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or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

Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - i) to keep accounting records in accordance with section 386 of Companies Act 2006, and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met: or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Melanie Mistry CGMA



22nd May 2023

30 Highfield Grove, Horfield,
Bristol BS7 8QH

Noah's Ark Accounts as at 31st August 2022

Noah's Ark @ CRBC

Statement of Financial Activities (including Income and Expenditure Account) for the year ending 31st August 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<u>Incoming resources</u>							
Incoming resources from generated funds:							
	2						
<i>Voluntary income:</i>							
Gift in kind		29,712	-	29,712	29,695	-	29,695
Donations and Grants		11,803	-	11,803	10,168	-	10,168
<i>Activities for generating funds:</i>							
Fundraising		2,258	-	2,258	0	-	0
Total		43,773	0	43,773	39,863	0	39,863
Incoming resources from charitable activities:							
	3						
Education activities		195,955	26,426	222,381	203,669	19,313	222,982
Total incoming resources		239,728	26,426	266,154	243,532	19,313	262,845
<u>Resources expended</u>							
	4						
Fundraising trading costs		-	-	-	-	-	-
Charitable activities		239,209	26,426	265,635	228,787	19,313	248,101
Refurbishment Project		11,598	-	11,598	-	-	-
Governance costs		480	-	480	480	-	480
Total resources expended		251,287	26,426	277,713	229,267	19,313	248,580
Net surplus/(loss) for the period							
		(11,560)	-	(11,560)	14,264	-	14,264
Other Recognised Gains/(Losses)		-	-	-	-	-	-
Net movement in funds		(11,560)	-	(11,560)	14,264	-	14,264
<u>Reconciliation of funds</u>							
Total funds brought forward		116,076	0	116,077	101,812	0	101,812
Total funds carried forward		104,517	0	104,516	116,076	0	116,076

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Noah's Ark Accounts as at 31st August 2022

Noah's Ark @ CRBC

Balance Sheet as at 31 August 2022

	Notes	2022 £	£	2021 £	£
Current Assets					
Cash at bank and in hand		144,847		136,492	
Prepayments, Trade Debtors and Accrued Income	9	2,040		1,030	
Total		<u>146,886</u>		<u>137,521</u>	
Creditors: amount falling due within one year	10	<u>(42,369)</u>		<u>(21,445)</u>	
Net Current Assets			104,517		116,076
Net Assets	11		<u>104,517</u>		<u>116,076</u>
Funds					
	12				
Unrestricted Funds		104,515		104,476	
Restricted Funds		0		0	
Designated Fund		2		11,600	
Total Funds			104,517		116,076
Total Funds carried forward			<u>104,517</u>		<u>116,076</u>

For the year ended 31st August 2022, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Trustees on

and signed on their behalf by:

Ailsa Bailey
Director and Trustee, Company Secretary

Noah's Ark Accounts as at 31st August 2022

Noah's Ark@CRBC

Notes to the Financial Statements

1. Accounting Policies

The accounts have been prepared in accordance with the following fundamental accounting concepts, in order to show a true and fair view. The accounts have been prepared on the going concern assumption, accruals concept and provide information that is relevant, reliable, comparable and understandable.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2015), FRS102 and with the Charities Act 2011. Noah's Ark@CRBC is a registered charity, no. 1112004 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy notes. The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

(b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- The value of services provided by volunteers has not been included.

Noah's Ark Accounts as at 31st August 2022

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories and the SOFA on a basis designed to reflect the use of the resource. Costs related to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Noah's Ark Accounts as at 31st August 2022

2. Incoming Resources from Generated Funds

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
Voluntary income						
Gift in Kind; CRBC	29,712	-	29,712	29,695	-	29,695
<i>Donations and grants:</i>						
Individual Donations	11,803	-	11,803	10,168	-	10,168
	41,515	0	41,515	39,863	0	39,863
Activities for generating funds						
<i>Fundraising:</i>						
Fashion Fundraiser (see note 15)	2,258	-	2,258	0	-	0
	2,258	0	2,258	0	0	0
Total	43,773	0	43,773	39,863	0	39,863

3. Incoming Resources from Charitable Activities

	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Unrestricted £	2021 Restricted £	2021 Total £
<i>Preschool:</i>						
Subscriptions	69,345	-	69,345	69,083	-	69,083
Registration Fees	1,050	-	1,050	1,150	-	1,150
	70,395	0	70,395	70,233	0	70,233
<i>Preschool Grant:</i>						
LEA Nursery education grant	120,421	-	120,421	128,801	-	128,801
Special needs grants	-	25,794	25,794	-	18,200	18,200
EYPP grant	-	632	632	-	1,113	1,113
Misc	5,139	-	5,139	3,808	-	3,808
	125,560	26,426	151,986	132,609	19,313	151,922
<i>Furlough Grant</i>	0	0	0	827	0	827
Total	195,955	26,426	222,381	203,669	19,313	222,982

Noah's Ark Accounts as at 31st August 2022

4. Total Resources Expended

	Basis of allocation	2022 Unrestricted £	2022 Restricted £	2022 Total £	2021 Total £
Costs allocated to activities					
Staff costs	Direct	183,051	26,426	209,477	187,243
Staff Training	Direct	1,260		1,260	1,874
Events and Trips	Usage	501		501	126
Food and Drink	Usage	921		921	896
Equipment, materials, books	Usage	3,971		3,971	4,229
Gifts	Direct	208		208	238
Support costs allocated to activities					
Contribution to CRBC	Direct	24,936		24,936	27,723
Administrative Staff	Staff Time	17,472		17,472	18,312
Communication Admin and Cleaning Materials	Usage	4,476		4,476	4,579
Governance, Insurance, Memberships	Direct	1,545		1,545	1,632
Bank Charges	Direct	92		92	87
Other		1,256		1,256	1,642
Building/refurbishment		11,598		11,598	
Total resources expended		239,689	26,426	277,713	248,581

5 Net incoming resources for the year

This is stated after charging:	2022 £	2021 £
Advisory fees	480	480

Noah's Ark Accounts as at 31st August 2022

6. Employee Information

Staff costs:

	2022	2021
	£	£
Gross wages, salaries and benefits in kind	218,845	203,105
Employer's National Insurance costs	5,444	145
Employer's Pension Costs (defined contribution)	2,660	2,305
Total	226,949	205,555

No employee received emoluments of more than £60,000.

Average number of full-time equivalent employees in the year:

	2022	2021
	Number	Number
Head Teacher (see note 7)	1.25	1.25
Teachers	3	3
Early Years Practitioners	6.5	6.5
Preschool assistants	1	1
SEN 1:1 workers	1.5	1
Administration and support	1	1
Total	14.25	13.75

7. Trustee Remuneration

As allowed for in the Memorandum and Articles of Association, trustee Mrs J Smith received remuneration of £13,761 during the year from the related organisation, Cairns Road Baptist Church (£13,813 in the prior period) in respect of her salary as job-share Manager of the preschool.

No other trustees received any remuneration during the year.

8. Taxation

As a charity, Noah's Ark@CRBC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Noah's Ark Accounts as at 31st August 2022

9. Prepayments and Accrued Income

	2022	2021
	£	£
Prepayments	556	901
Trade Debtors	1,484	128
Accrued Income	0	0
Total	2,040	1,030

10. Creditors: Amounts Falling Due Within One Year

	2022	2021
	£	£
Trade Creditors	1,803	1,933
Deferred revenue	37,686	19,032
Accruals	2,880	480
Total	42,369	21,445

11. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Fixed assets	-	-	-
Current assets	146,886	0	146,886
Current liabilities	(42,369)	-	(42,369)
Total	104,517	0	104,517

Noah's Ark Accounts as at 31st August 2022

12. Movement in funds.

	At 31 August 2021	Incoming resources (incl gains)	Outgoing resources	At 31 August 2022
	£	£	£	£
Restricted Funds				
EYPP grant	0	632	632	0
Special Needs Grants	0	25,794	25,794	0
Total restricted funds	0	26,426	26,426	0
Unrestricted funds				
General Funds	104,476	239,728	239,689	104,515
Total unrestricted funds	104,476	239,728	239,689	104,515
Designated funds				
Building works 2022	11,600	0	11,598	2
Total Designated funds	11,600	0	11,598	2
Total Funds	116,076	266,154	277,713	104,517

Purposes of Restricted /Designated Funds

EYPP grant: Grant for benefit of particular children whose families receive state benefits

Special Needs Grants: Grants resulting from Statements of Special Educational Needs

Building Works: Reserves allocated for building refurb work in 2022.

13. Related Party Transactions

The Memorandum and Articles of Association require that more than half of the trustees shall also be members of Cairns Road Baptist Church (CRBC).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

Noah's Ark@CRBC paid an annual contribution of £29,712 to CRBC (£29,695 in the prior period).

Noah's Ark Accounts as at 31st August 2022

14. Defined Contribution Pension

Employees are enrolled onto defined contribution pension scheme with Nest

	£
Amount of Contributions recognised in SOFA as an expense	2,660

Pension costs have been allocated against funds, based on staff activities on funding projects.

NOAH'S ARK @ CRBC

England & Wales - Charity number 1112004

Accounts

Charity number 1112004
Company number 5522753

Noah's Ark@CRBC
(A company limited by guarantee)

Report and Unaudited Accounts

31 August 2021

**Noah's Ark@CRBC
(A company limited by guarantee)**

Report and Unaudited Accounts

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Noah's Ark@CRBC

Trustees' Annual Report

The Trustees present their report and unaudited financial statements for the year ended 31 August 2021.

Reference and Administrative Information

Charity name: Noah's Ark@CRBC

Charity registration number: 1112004

Company registration number: 5522753

Registered Office and
Operational address: Cairns Road Baptist Church
Cairns Road
Westbury Park
Bristol
BS6 7TH

Directors

Ailsa Bailey (appointed on 29th January 2009)
Richard Feather (appointed 3rd March 2011)
Helen Wilson (appointed 3rd March 2011)
Jane Smith (appointed 1st September 2016)
Sue Holden (appointed 24th January 2019)

The directors of the company are also charity trustees for the purposes of charity law. Henceforth, the directors shall be referred to as the trustees.

Banker

Lloyds TSB, Westbury on Trym, Bristol.

Independent Examiner

Melanie Mistry (CGMA)

30 Highfield Grove
Horfield
Bristol,
BS7 8QH

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 29 July 2005 and registered as a charity on 25 November 2005. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £10.

Recruitment and Appointment of Management Committee

The directors of the company (listed on page 3) are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are not subject to retirement by rotation.

New trustees are recommended by existing trustees and must subscribe to the Statement of Beliefs set out in the Memorandum and Articles of Association. In addition, more than half of the trustees shall also be members of Cairns Road Baptist Church (CRBC).

The trustees seek to ensure that the needs of the charitable objectives and activities are met through the diversity of the trustee body.

Objectives and activities

The charity's objectives (as set out in the governing documents) are to advance education in accordance with Christian principles by such means as the trustees may consider appropriate. This is by providing a non-profit, high quality early years education which follows a Christian ethos, as a service to the local community, together with parenting support for the families involved. We now offer extended hours to families with a breakfast club and tea club at the beginning and end of the day to further support working parents. Our bursary funding has enabled us to support several families with extra sessions, lunch club and Forest school opportunities.

The main activities undertaken in relation to these objectives were running a Christian based pre-school and working closely with CRBC's Family and Community outreach worker

Achievements and performance

Noah's Ark Pre-school completed and submitted a Bristol Standard self-evaluation scheme interim submission which was successfully validated in July 2021. As a setting, Noah's Ark has continued to be strong on reflecting on its practice and making changes as appropriate and where possible to improve our provision and outcomes for all children that attend the setting.

We continue to place a strong emphasis on making sure children with Special Educational Needs can access every aspect of the curriculum on offer at Noah's Ark. Last year we had 7 children on our SEN register and were able to offer additional support to some children with complex needs.

Financial Review

The trustees have examined the charitable company's requirements for reserves in light of the main risks to the organisation. In determining the level of reserves the trustees have taken into account relevant operational circumstances, in particular current waiting lists and free nursery entitlement grants for children over 3 years old for 15 hours per week and extended to 30 hours per week for eligible working parents. In the light of these operational circumstances the reserves policy is set on the level of exposure relating to budgeted working capital requirements and is calculated as £55k, representing 3 months of general operational costs. Alongside this the Trustees also recognise the ongoing impact from Covid and so have ensured that reserves, are sufficient to address any challenges this might bring over the coming year. The trustees have agreed to allocate some reserves £11,600 for building refurbishment and a designated fund has been set up to do this. Therefore at August 31st 2021, the level of unrestricted reserves available is £104k.

Political and charitable donations

During the year the charity made no donations to a political party.

Statement of responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the company as at the end of a financial period and of the surplus or deficit for that period.

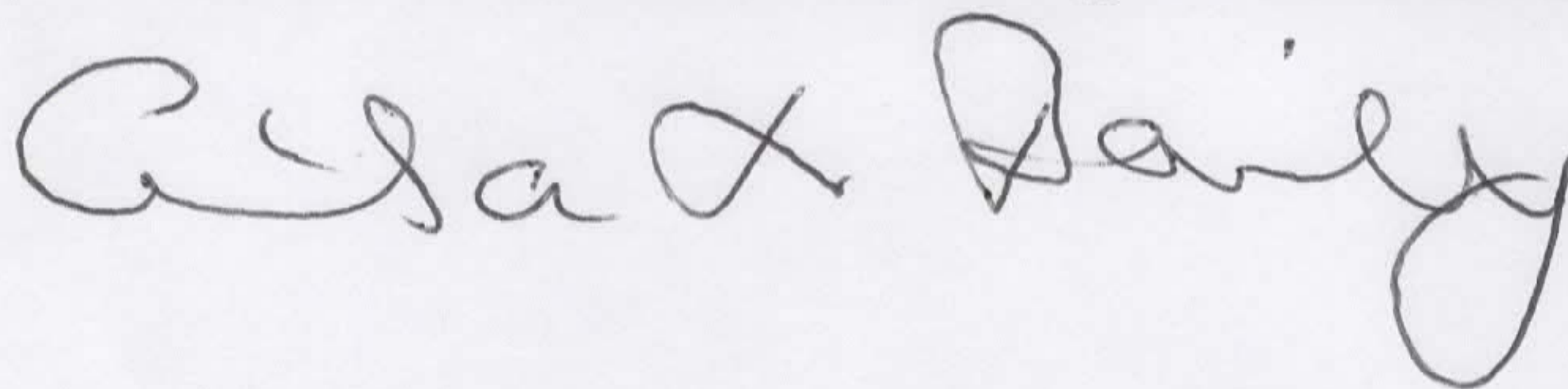
In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued in March 2005) and in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Trustees on 20th May 2022 and signed on their behalf by:



Ailsa Bailey
Company Secretary & Trustee, Noah's Ark@CRBC
NOAH'S ARK@CRBC
YEAR ENDED 31 AUGUST 2021

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS

I report to the trustees/members of Noah's Ark@CRBC, (Charity No 1112004) on accounts for the year ended 31 August 2021, set out on pages 7 to 15.

Respective responsibilities of the trustees and examiner

The charity's trustees are responsible for the preparation of the accounts: The charity's trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed. It is my responsibility to
examine the accounts under S145 of the Charities Act
to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
to state whether particular matters have come to my attention.

Basis of independent examiner's statement

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

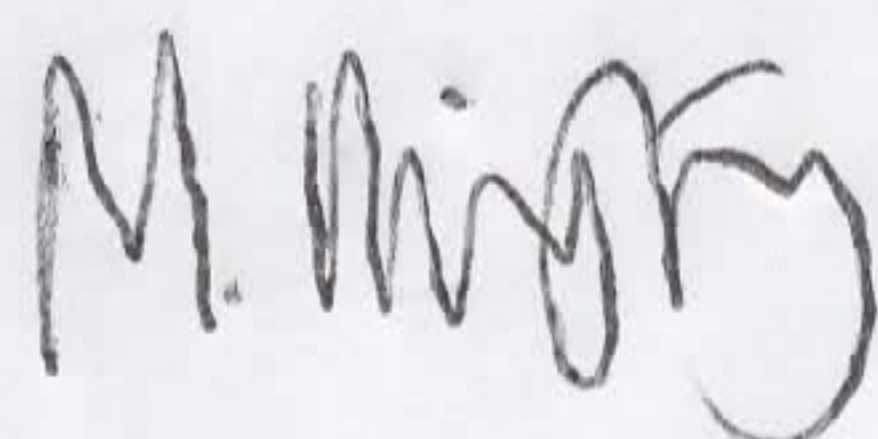
Independent examiner's statement

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

1. which gives me reasonable cause to believe that in any material respect, the requirements
 - i) to keep accounting records in accordance with section 386 of Companies Act 2006, and
 - ii) to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met: or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.

Melanie Mistry CGMA

30 Highfield Grove, Horfield,
Bristol BS7 8QH



15th May 2022

Noah's Ark Accounts as at 31st August 2021

Noah's Ark @ CRBC

Statement of Financial Activities (including Income and Expenditure Account) for the year ending 31st August 2021

	Notes	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £	Unrestricted Funds 2020 £	Restricted Funds 2020 £	Total Funds 2020 £
<u>Incoming resources</u>							
Incoming resources from generated funds:							
	2						
<i>Voluntary income:</i>							
Gift in kind		29,695	-	29,695	27,723	-	27,723
Donations and Grants		10,168	-	10,168	6,830	-	6,830
<i>Activities for generating funds:</i>							
Fundraising		0	-	0	2,795	-	2,795
Total		39,863	0	39,863	37,348	0	37,348
Incoming resources from charitable activities:							
	3						
Education activities		203,669	19,313	222,982	203,692	14,058	217,750
Total incoming resources		243,532	19,313	262,845	241,040	14,058	255,098
<u>Resources expended</u>							
Costs of Generating Funds:							
	4						
Fundraising trading costs		-	-	-	-	-	-
Charitable activities		228,787	19,313	248,101	216,594	14,058	230,653
Governance costs		480	-	480	960	-	960
Total resources expended		229,267	19,313	248,580	217,554	14,058	231,612
Net surplus/(loss) for the period							
		14,264	-	14,264	23,485	-	23,485
Other Recognised							
Gains/(Losses)		-	-	-	-	-	-
Net movement in funds		14,264	-	14,264	23,485	-	23,485
<u>Reconciliation of funds</u>							
Total funds brought forward		101,812	0	101,812	78,326	0	78,326
Total funds carried forward		116,076	0	116,076	101,812	0	101,812

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derive from continuing activities.

Noah's Ark Accounts as at 31 August 2021

Balance Sheet as at 31 August 2021

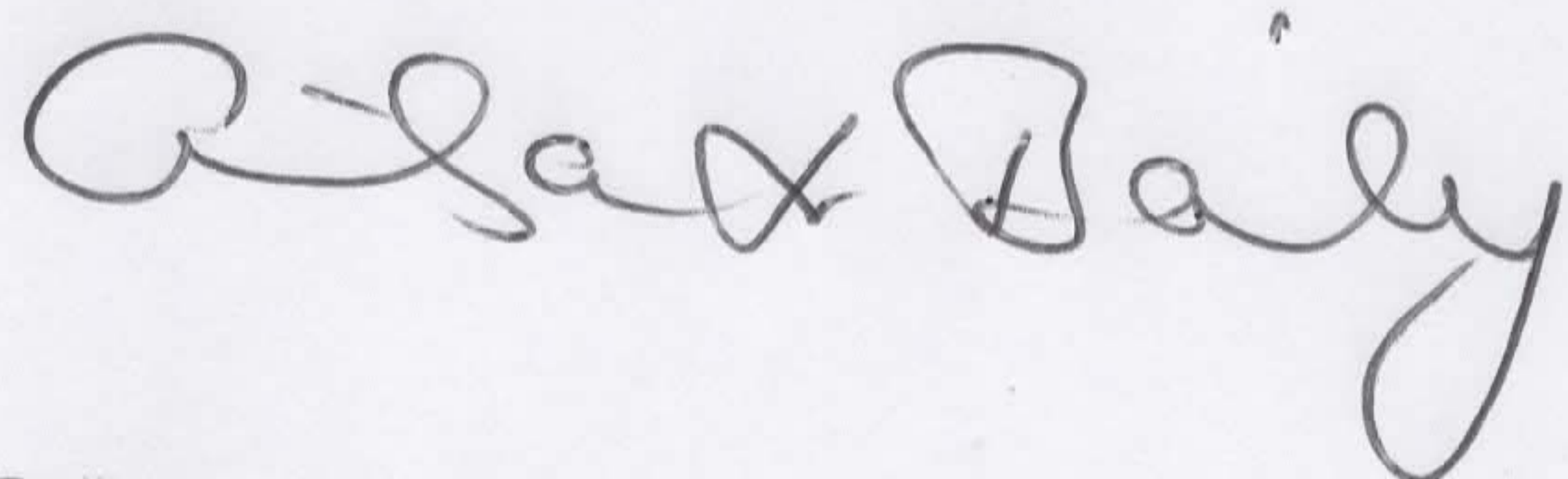
	Notes	2021 £	£	2020 £	£
Current Assets					
Cash at bank and in hand		136,492		106,837	
Prepayments, Trade Debtors and Accrued Income	9	1,030		1,983	
Total		<u>137,521</u>		<u>108,820</u>	
Creditors: amount falling due within one year	10	<u>(21,445)</u>		<u>(7,008)</u>	
Net Current Assets			116,076		101,812
Net Assets	11		<u>116,076</u>		<u>101,812</u>
Funds					
	12				
Unrestricted Funds		104,476		101,812	
Restricted Funds		0		0	
Designated Fund		<u>11,600</u>		<u>0</u>	
Total Funds			116,076		101,812
Total Funds carried forward			<u>116,076</u>		<u>101,812</u>
			<u>0</u>		<u></u>

For the year ended 31st August 2021, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

Approved by the Trustees on

and signed on their behalf by:



Ailsa Bailey

Director and Trustee, Company Secretary

Noah's Ark@CRBC

Noah's Ark Accounts as at 31st August 2021

Notes to the Financial Statements

1. Accounting Policies

The accounts have been prepared in accordance with the following fundamental accounting concepts, in order to show a true and fair view. The accounts have been prepared on the going concern assumption, accruals concept and provide information that is relevant, reliable, comparable and understandable.

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

(a) Basis of accounting

The accounts have been prepared in accordance with the Charities Statement of Recommended Practice (Charities SORP 2015), FRS102 and with the Charities Act 2011. Noah's Ark@CRBC is a registered charity, no. 1112004 and meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant policy notes. The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

(b) Fund accounting

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

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

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

(c) Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.
- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

Noah's Ark Accounts as at 31st August 2021

(d) Resources expended

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered and is reported as part of the expenditure to which it relates:

- Charitable expenditure comprises those costs incurred by the charity in the delivery of its services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs incurred in the governance of the charity and its assets and are primarily associated with constitutional and statutory requirements.
- All costs are allocated between the expenditure categories and the SOFA on a basis designed to reflect the use of the resource. Costs related to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Noah's Ark Accounts as at 31st August 2021

2. Incoming Resources from Generated Funds

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
Voluntary income						
Gift in Kind; CRBC	29,695	-	29,695	27,723	-	27,723
<i>Donations and grants:</i>						
Individual Donations	10,168	-	10,168	6,830	-	6,830
	39,863	0	39,863	34,553	0	34,553
Activities for generating funds						
<i>Fundraising:</i>						
Clothes/Toy Sales (see note 15)	0	-	0	2,795	-	2,795
	0	0	0	2,795	0	2,795
Total	39,863	0	39,863	37,348	0	37,348

3. Incoming Resources from Charitable Activities

	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Unrestricted £	2020 Restricted £	2020 Total £
<i>Preschool:</i>						
Subscriptions	69,083	-	69,083	40,825	-	40,825
Registration Fees	1,150	-	1,150	950	-	950
	70,233	0	70,233	41,775	0	41,775
<i>Preschool Grant:</i>						
LEA Nursery education grant	128,801	-	128,801	149,657	-	149,657
Childminders (formerly Training Centre)	-	0	0	-	2,140	2,140
Special needs grants	-	18,200	18,200	-	10,614	10,614
EYPP grant	-	1,113	1,113	-	1,304	1,304
Misc	3,808	-	3,808	4,837	-	4,837
	132,609	19,313	151,922	154,493	14,058	168,552
<i>Furlough Grant</i>	827	0	827	7,423	0	7,423
Total	203,669	19,313	222,982	203,692	14,058	217,750

Noah's Ark Accounts as at 31st August 2021

4. Total Resources Expended

	Basis of allocation	2021 Unrestricted £	2021 Restricted £	2021 Total £	2020 Total £
Costs allocated to activities					
Staff costs	Direct	167,929	19,313	187,243	178,047
Staff Training	Direct	1,874		1,874	490
Events and Trips	Usage	126		126	246
Food and Drink	Usage	896		896	692
Equipment, materials, books	Usage	4,229		4,229	3,604
Gifts	Direct	238		238	190
Support costs allocated to activities					
Contribution to CRBC	Direct	27,723		27,723	22,536
Administrative Staff	Staff Time	18,312		18,312	18,692
Communication Admin and Cleaning Materials	Usage	4,579		4,579	3,020
Governance, Insurance, Memberships	Direct	1,632		1,632	1,684
Bank Charges	Direct	87		87	158
Other		1,642		1,642	1,295
Total resources expended		229,267	19,313	248,581	230,653

5 Net incoming resources for the year

This is stated after charging:	2021 £	2020 £
Advisory fees	480	960

Noah's Ark Accounts as at 31st August 2021

6. Employee Information

Staff costs:

	2021	2020
	£	£
Gross wages, salaries and benefits in kind	203,105	193,081
Employer's National Insurance costs	145	1,418
Employer's Pension Costs (defined contribution)	2,305	2,240
Total	205,555	196,739

No employee received emoluments of more than £60,000.

Average number of full-time equivalent employees in the year:

	2021	2020
	Number	Number
Head Teacher (see note 7)	1.25	1.25
Teachers	3	2.5
Early Years Practitioners	6.5	6
Preschool assistants	1	1
SEN 1:1 workers	1	1
Administration and support	1	1
Total	13.75	12.75

7. Trustee Remuneration

As allowed for in the Memorandum and Articles of Association, trustee Mrs J Smith received remuneration of £13,752 during the year from the related organisation, Cairns Road Baptist Church (£13,514 in the prior period) in respect of her salary as job-share Manager of the preschool.

No other trustees received any remuneration during the year.

8. Taxation

As a charity, Noah's Ark@CRBC is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Noah's Ark Accounts as at 31st August 2021

9. Prepayments and Accrued Income

	2021	2020
	£	£
Prepayments	901	544
Trade Debtors	128	1,412
Accrued Income	0	0
Total	1,030	1,955

10. Creditors: Amounts Falling Due Within One Year

	2021	2020
	£	£
Trade Creditors	1,933	2,735
Deferred revenue	19,032	3,689
Accruals	480	583
Total	21,445	7,008

11. Analysis of Net Assets between funds

	General Funds	Restricted Funds	Total Funds
	£	£	£
Fixed assets	-	-	-
Current assets	137,521	0	137,521
Current liabilities	(21,445)	-	(21,445)
Total	116,076	0	116,076

Noah's Ark Accounts as at 31st August 2021

12. Movement in funds.

	At 31 August 2020	Incoming resources (incl gains)	Outgoing resources	At 31 August 2021
	£	£	£	£
Restricted Funds				
EYPP grant	0	1,113	1,113	0
Special Needs Grants	0	18,200	18,200	0
Total restricted funds	0	19,313	19,313	0
Unrestricted funds				
General Funds	101,813	231,932	229,267	104,476
Total unrestricted funds	101,813	231,932	229,267	104,476
Designated funds				
Building works 2022	0	11,600	0	11,600
Total Designated funds	0	11,600	0	11,600
Total Funds	101,813	262,845	248,580	116,076

Purposes of Restricted /Designated Funds

EYPP grant: Grant for benefit of particular children whose families receive state benefits

Special Needs Grants: Grants resulting from Statements of Special Educational Needs

Building Works: Reserves allocated for building refurb work in 2022.

13. Related Party Transactions

The Memorandum and Articles of Association require that more than half of the trustees shall also be members of Cairns Road Baptist Church (CRBC).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the period.

Noah's Ark@CRBC paid an annual contribution of £27,723 to CRBC (£22,536 in the prior period).

Noah's Ark Accounts as at 31st August 2021

14. Defined Contribution Pension

Employees are enrolled onto defined contribution pension scheme with Nest

	£
Amount of Contributions recognised in SOFA as an expense	2,305

Pension costs have been allocated against funds, based on staff activities on funding projects.