

**Charity number 1112004**  
**Company number 5522753**

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

**Report and Unaudited Accounts**

**31<sup>st</sup> 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 31<sup>st</sup> August 2025.**

Ailsa Bailey (appointed on 29<sup>th</sup> January 2009)  
Richard Feather (appointed 3<sup>rd</sup> March 2011)  
Helen Wilson (appointed 3<sup>rd</sup> March 2011)  
Jane Smith (appointed 1<sup>st</sup> September 2016)  
Sue Holden (appointed 24<sup>th</sup> January 2019)  
Maki Miço (appointed 27<sup>th</sup> January 2022)  
Claire Stanley (appointed 12<sup>th</sup> May 2024)  
Zara Spiller (appointed 23<sup>rd</sup> 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 31<sup>st</sup> 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.

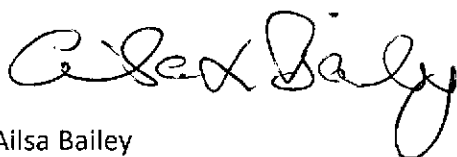
In preparing those financial statements the trustees are required to:

- 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 22<sup>nd</sup> January 2026 and signed on their behalf by:**



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



CHARITY COMMISSION  
FOR ENGLAND AND WALES

## Independent examiner's report on the accounts

### Section A

### Independent Examiner's Report

**Report to the trustees**

NOAH'S ARK @ CRBC

**On accounts for the year  
ended**

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

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 £	£
<b>Current Assets</b>					
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>	
<b>Net Current Assets</b>			<b>172,930</b>		<b>143,196</b>
<b>Net Assets</b>	11		<u><b>172,930</b></u>		<u><b>143,196</b></u>
<b>Funds</b>					
	12				
Unrestricted Funds		160,933		143,196	
Restricted Funds		1,997		0	
Designated Fund		10,000		0	
Total Funds			172,930		143,196
<b>Total Funds carried forward</b>			<u><b>172,930</b></u>		<u><b>143,196</b></u>

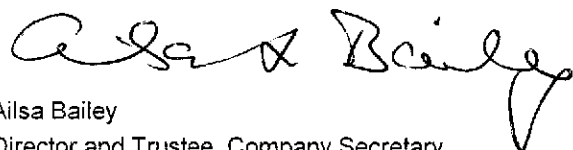
For the year ended 31st August 2025, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476.

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

22/1/26

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 £
<b>Voluntary income</b>						
<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>
<b>Activities for generating funds</b>						
<i>Fundraising:</i>						
Fashion Event	2,912	-	2,912	3,417	-	3,417
(see note 15)	<u>2,912</u>	<u>0</u>	<u>2,912</u>	<u>3,417</u>	<u>0</u>	<u>3,417</u>
<b>Total</b>	<u><b>32,612</b></u>	<u><b>0</b></u>	<u><b>32,612</b></u>	<u><b>26,181</b></u>	<u><b>0</b></u>	<u><b>26,181</b></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>
<b>Total</b>	<u><b>245,799</b></u>	<u><b>37,100</b></u>	<u><b>282,899</b></u>	<u><b>235,242</b></u>	<u><b>43,537</b></u>	<u><b>278,779</b></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
<b>Total</b>	<b>1,128</b>	<b>0</b>	<b>1,128</b>	<b>1,373</b>	<b>0</b>	<b>1,373</b>

## 5. Total Resources Expended

	Basis of allocation	2025 Unrestricted & Designated £	2025 Restricted £	2025 Total £	2024 Total £
<b>Costs allocated to activities</b>					
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
<b>Support costs allocated to activities</b>					
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
<b>Total resources expended</b>		<b>251,802</b>	<b>35,103</b>	<b>286,905</b>	<b>293,281</b>

## 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
<b>Total</b>	<b>262,291</b>	<b>264,181</b>

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

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

	2025 Number	2024 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
<b>Total</b>	<b>13.25</b>	<b>13.25</b>

## 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
<b>Total</b>	<b>974</b>	<b>2,000</b>

## 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	
<b>Total</b>	<b>55,574</b>	<b>44,608</b>

## 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)
<b>Total</b>	<b>160,933</b>	<b>10,000</b>	<b>1,997</b>	<b>172,930</b>

# 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
	£	£	£	£
<b>Restricted Funds</b>				
EYPP grant	0	449	105	344
DAF grant	0	3,994	3,994	0
Special Needs Grants	0	32,657	31,004	1,653
<b>Total restricted funds</b>	<b>0</b>	<b>37,100</b>	<b>35,103</b>	<b>1,997</b>
<b>Unrestricted funds</b>				
General Funds	143,196	269,539	251,802	160,932
<b>Total unrestricted funds</b>	<b>143,196</b>	<b>269,539</b>	<b>251,802</b>	<b>160,932</b>
<b>Designated funds</b>				
Equipment Fund	0	10,000	0	10,000
<b>Total Designated funds</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>10,000</b>
<b>Total Funds</b>	<b>143,196</b>	<b>316,639</b>	<b>286,905</b>	<b>172,930</b>

### 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.