

# NORTHWOOD PAST TIMES

England & Wales · Charity number 1142897

## Details

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**Other names** NORTHWOOD DAY CARE CENTRE

**Status** Registered

**Legal form** Charitable company

**Company number** [07672155](#)

**Registered** 2011-07-15

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

## Contact

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**Address** Northwood Day Care Centre  
Oak Street  
Stoke-On-Trent  
ST1 2NW

**Phone** 01782267245

**Email** [ndcc@btconnect.com](mailto:ndcc@btconnect.com)

## Activities

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**Objects:** TO PROVIDE OR ASSIST IN THE PROVISION OF FACILITIES FOR RECREATION OR OTHER LEISURE TIME OCCUPATION FOR PERSONS WHO HAVE NEED OF SUCH FACILITIES AS AFORESAID BY REASON OF THEIR AGE, INFIRMITY OR SOCIAL OR ECONOMIC CIRCUMSTANCES, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR THE PERSONS FOR WHOME THE FACILITIES ARE PRIMARILY INTENDED.

**Activities:** To provide or assist in the provision of facilities for recreation or other leisure time occupation for persons who have need of such facilities by reason of age, infirmity or social or economic circumstances.

## Classification

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- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** General Charitable Purposes, Disability, Recreation
- **Who:** Elderly/old People, People With Disabilities

## Geography

- Blackpool
- Stoke-on-trent City

## Finances

| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-08-31 | £70,362 | £77,718     | -      | -         |
| 2024-08-31 | £71,424 | £106,439    | -      | -         |
| 2023-08-31 | £83,723 | £86,210     | -      | -         |
| 2022-08-31 | £98,240 | £91,183     | -      | -         |
| 2021-08-31 | £88,955 | £71,314     | -      | -         |
| 2020-08-31 | £57,832 | £83,880     | -      | -         |

## Trustees

| Name                        | Role | Appointed  |
|-----------------------------|------|------------|
| Anthony Thomas              |      | 2017-06-01 |
| CHRISTINE ASHWORTH          |      | 2011-07-05 |
| Douglas Howle Douglas Howle |      | 2019-01-01 |
| EUNICE WALTON               |      | 2011-07-05 |
| GILL WALTON                 |      | 2011-07-05 |
| June Sheldon                |      | 2021-08-26 |
| Mandy Machin                |      | 2021-08-26 |
| Pauline Mitchell            |      | 2018-09-22 |
| SUE ROGERS                  |      | 2011-07-05 |
| WINNIE WOODWARD             |      | 2011-07-05 |

**NORTHWOOD PAST TIMES**

England & Wales - Charity number 1142897

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# Accounts

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Company registration number: 07672155

Charity registration number: 1142897

# Northwood Past Times

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2025

## **Northwood Past Times**

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## Northwood Past Times

### Reference and Administrative Details

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | Winnie Woodward<br>Gill Walton<br>Eunice Walton<br>Christine Ashworth<br>Susan Rogers<br>Pauline Mitchell<br>Douglas Howell<br>Anthony Thomas<br>Mandy Machin<br>June Sheldon |
| <b>Charity Registration Number</b> | 1142897   |
| <b>Company Registration Number</b> | 07672155  |
| <b>Registered Office</b>           | Oak Street<br>Northwood<br>Stoke-on-Trent<br>Staffordshire<br>ST1 2NW   |
| <b>Principal Office</b>            | 168-170 Queen's Promenade<br>Blackpool<br>Lancashire<br>FY2 9JN   |
| <b>Independent Examiner</b>        | Mr C P Archer FCA<br>Winton Bath Group Ltd<br>6 Ferranti Court<br>Staffordshire Technology Park<br>Stafford<br>Staffordshire<br>ST18 0LQ                                      |

## **Northwood Past Times**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2025.

#### **Objectives and activities**

##### ***Objects and aims***

To provide or assist in the provision of facilities for recreation or other leisure time occupation for persons who have need of such facilities by reason of their age, infirmity or social and economic circumstances.

##### ***Objectives, strategies and activities***

The charity's significant activity is the operation of a not for profit hotel in Blackpool for those individuals identified by its stated objective.

##### ***Public benefit***

Our activities are focused on achieving our objectives and aims by providing those facilities not always readily available or provided by commercial enterprises for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### ***Arrangements for setting key management personnel remuneration***

The trustees are not remunerated for their services.

##### ***Organisational structure***

The committee is managed by the committee of trustees who meet on a monthly basis. The day to day management of the hotel is carried out by Mr A Thomes, the business manager. The company employs full and part time staff.

## Northwood Past Times

### Trustees' Report

#### Relationships with related parties

##### NorthwoodDay Care Centre

The charity is managed by trustees of NorthwoodDay Care Centre. The day care centre has provided support during the period by way of donations.

#### Major risks and management of those risks

##### Risk management

The charity has identified the risks to which the charity is exposed to ensure that appropriate controls are in place to provide assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and has set up systems and controls to enable regular reporting to lessen the exposure to these risks

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Northwood Past Times for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

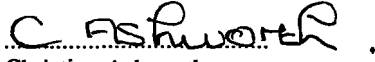
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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


The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Northwood Past Times

### Trustees' Report

The annual report was approved by the trustees of the charity on 11 March 2026 and signed on its behalf by:

  
.....  
Christine Ashworth  
Trustee

  
.....  
Anthony Thomas  
Trustee

## Northwood Past Times

### Independent Examiner's Report to the trustees of Northwood Past Times ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2025.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').


Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Northwood Past Times as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

  
.....  
~~Mr. P. Archer FCA~~  
ICAEW  
on behalf of:  
Winton Bath Group Ltd  
6 Ferranti Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0LQ

Date: 27/3/26 .....

## Northwood Past Times

### Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note        | Unrestricted<br>funds<br>£          | Total<br>2025<br>£          |
|------------------------------------|-------------|-------------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |             |                                     |                             |
| Charitable activities              | 3           | 70,176                              | 70,176                      |
| Investment income                  |             | 186                                 | 186                         |
| Total income                       |             | <u>70,362</u>                       | <u>70,362</u>               |
| <b>Expenditure on:</b>             |             |                                     |                             |
| Charitable activities              | 4           | <u>(77,718)</u>                     | <u>(77,718)</u>             |
| Total expenditure                  |             | <u>(77,718)</u>                     | <u>(77,718)</u>             |
| Net expenditure                    |             | <u>(7,356)</u>                      | <u>(7,356)</u>              |
| Net movement in funds              |             | (7,356)                             | (7,356)                     |
| <b>Reconciliation of funds</b>     |             |                                     |                             |
| Total funds brought forward        |             | <u>(69,113)</u>                     | <u>(69,113)</u>             |
| Total funds carried forward        | 12          | <u>(76,469)</u>                     | <u>(76,469)</u>             |
|                                    |             | <b>Unrestricted<br/>funds<br/>£</b> | <b>Total<br/>2024<br/>£</b> |
|                                    | <b>Note</b> |                                     |                             |
| <b>Income and Endowments from:</b> |             |                                     |                             |
| Charitable activities              | 3           | 71,125                              | 71,125                      |
| Investment income                  |             | 299                                 | 299                         |
| Total income                       |             | <u>71,424</u>                       | <u>71,424</u>               |
| <b>Expenditure on:</b>             |             |                                     |                             |
| Charitable activities              | 4           | <u>(106,439)</u>                    | <u>(106,439)</u>            |
| Total expenditure                  |             | <u>(106,439)</u>                    | <u>(106,439)</u>            |
| Net expenditure                    |             | <u>(35,015)</u>                     | <u>(35,015)</u>             |
| Net movement in funds              |             | (35,015)                            | (35,015)                    |
| <b>Reconciliation of funds</b>     |             |                                     |                             |
| Total funds brought forward        |             | <u>(34,098)</u>                     | <u>(34,098)</u>             |
| Total funds carried forward        | 12          | <u>(69,113)</u>                     | <u>(69,113)</u>             |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 14 form an integral part of these financial statements.

## Northwood Past Times

(Registration number: 07672155)  
Balance Sheet as at 31 August 2025

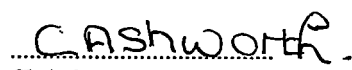
|   | Note | 2025<br>£        | 2024<br>£        |
|---|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      |                  |                  |
| Tangible assets                                       | 8    | 193,225          | 199,524          |
| <b>Current assets</b>                                 |      |                  |                  |
| Stocks  | 9    | 1,557            | 1,524            |
| Debtors   |      | 1                | -                |
| Cash at bank and in hand                              | 10   | <u>27,188</u>    | <u>21,738</u>    |
|   |      | 28,746           | 23,262           |
| <b>Creditors: Amounts falling due within one year</b> | 11   | <u>(298,440)</u> | <u>(291,899)</u> |
| <b>Net current liabilities</b>                        |      | <u>(269,694)</u> | <u>(268,637)</u> |
| <b>Net liabilities</b>                                |      | <u>(76,469)</u>  | <u>(69,113)</u>  |
| <b>Funds of the charity:</b>                          |      |                  |                  |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted funds                                    |      | <u>(76,469)</u>  | <u>(69,113)</u>  |
| <b>Total funds</b>                                    | 12   | <u>(76,469)</u>  | <u>(69,113)</u>  |


For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

### Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 11 March 2026 and signed on their behalf by:

  
.....  
Christine Ashworth  
Trustee

  
.....  
Anthony Thomas  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oak Street  
Northwood  
Stoke-on-Trent  
Staffordshire  
ST1 2NW

The principal place of business is:

168-170 Queen's Promenade  
Blackpool  
Lancashire  
FY2 9JN

These financial statements were authorised for issue by the trustees on 11 March 2026.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Northwood Past Times meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

###### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>    | <b>Depreciation method and rate</b> |
|-----------------------|-------------------------------------|
| Land and Buildings    | 4% on cost                          |
| Fixtures and fittings | 20% on reducing balance             |
| Motor vehicles        | 25% on reducing balance             |

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

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

### 3 Income from charitable activities

|               | Unrestricted<br>funds<br>General<br>£ | Total<br>2025<br>£ | Total<br>2024<br>£ |
|---------------|---------------------------------------|--------------------|--------------------|
| Hotel trading | <u>70,176</u>                         | <u>70,176</u>      | <u>71,125</u>      |

### 4 Expenditure on charitable activities - unrestricted funds

|                   | 2025<br>£     | 2024<br>£      |
|-------------------|---------------|----------------|
| Purchases         | 8,672         | 9,234          |
| Human resources   | 21,273        | 42,071         |
| Property repairs  | 15,897        | 21,507         |
| Heat & light      | 7,754         | 9,904          |
| Advertising       | 4,649         | 7,133          |
| General overheads | 10,969        | 8,145          |
| Depreciation      | 6,298         | 6,525          |
| Governance costs  | <u>2,206</u>  | <u>1,920</u>   |
|                   | <u>77,718</u> | <u>106,439</u> |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                       | 2025<br>No | 2024<br>No |
|-----------------------|------------|------------|
| Management            | 1          | 1          |
| Provision of services | 1          | 1          |
|                       | <u>2</u>   | <u>2</u>   |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |            |
| At 1 September 2024   | 270,000                    | 76,574                          | 2,000               | 348,574    |
| At 31 August 2025     | 270,000                    | 76,574                          | 2,000               | 348,574    |
| <b>Depreciation</b>   |                            |                                 |                     |            |
| At 1 September 2024   | 74,952                     | 72,161                          | 1,937               | 149,050    |
| Charge for the year   | 5,400                      | 883                             | 16                  | 6,299      |
| At 31 August 2025     | 80,352                     | 73,044                          | 1,953               | 155,349    |
| <b>Net book value</b> |                            |                                 |                     |            |
| At 31 August 2025     | 189,648                    | 3,530                           | 47                  | 193,225    |
| At 31 August 2024     | 195,048                    | 4,413                           | 63                  | 199,524    |

#### 9 Stock

|        | 2025<br>£ | 2024<br>£ |
|--------|-----------|-----------|
| Stocks | 1,557     | 1,524     |

#### 10 Cash and cash equivalents

|              | 2025<br>£ | 2024<br>£ |
|--------------|-----------|-----------|
| Cash at bank | 27,188    | 21,738    |

#### 11 Creditors: amounts falling due within one year

|                                    | 2025<br>£ | 2024<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 377       | 495       |
| Other creditors                    | 296,023   | 289,484   |
| Accruals                           | 2,040     | 1,920     |
|                                    | 298,440   | 291,899   |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 12 Funds

|                           | Balance at 1<br>September<br>2024<br>£ | Incoming<br>resources<br>£ | Balance at 31<br>August 2025<br>£ |
|---------------------------|--|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |  |                            |                                   |
| General                   | <u>(69,113)</u>                        | <u>(7,356)</u>             | <u>(76,469)</u>                   |
| <br>                      |  |                            |                                   |
|                           | Balance at 1<br>September<br>2023<br>£ | Incoming<br>resources<br>£ | Balance at 31<br>August 2024<br>£ |
| <b>Unrestricted funds</b> |  |                            |                                   |
| General                   | <u>(34,098)</u>                        | <u>(35,015)</u>            | <u>(69,113)</u>                   |

#### 13 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2025<br>£ |
|-----------------------|---------------------------------------|--|
| Tangible fixed assets | 193,225                               | 193,225                                  |
| Current assets        | 28,746                                | 28,746                                   |
| Current liabilities   | <u>(298,440)</u>                      | <u>(298,440)</u>                         |
| Total net assets      | <u>(76,469)</u>                       | <u>(76,469)</u>                          |
| <br>                  |                                       |  |
|                       | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2024<br>£ |
| Tangible fixed assets | 199,524                               | 199,524                                  |
| Current assets        | 23,262                                | 23,262                                   |
| Current liabilities   | <u>(291,899)</u>                      | <u>(291,899)</u>                         |
| Total net assets      | <u>(69,113)</u>                       | <u>(69,113)</u>                          |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 14 Related party transactions

During the year the charity made the following related party transactions:

##### **Northwood Day Care Centre**

Northwood Day Care Centre is managed by the same trustees that manage this charity.

Northwood Day Care Centre paid invoices on behalf of this charity totalling £1,252. This charity paid invoices on behalf of Northwood Day Care Centre totalling £400.

Northwood Day Care Centre sends its clients to holiday at the hotel owned by this charity. At the balance sheet date the amount due to Northwood Day Care Centre was £192,353 (2024 - £190,506).

##### **A.Thomas**

A. Thomas is a director of this company.

At the balance sheet date the amount due to A.Thomas was £103,598 (2024 - £98,978 due to).

**NORTHWOOD PAST TIMES**

England & Wales - Charity number 1142897

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# Accounts

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Company registration number: 07672155

Charity registration number: 1142897

# Northwood Past Times

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2024

## **Northwood Past Times**

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## Northwood Past Times

### Reference and Administrative Details

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | Winnie Woodward<br>Gill Walton<br>Eunice Walton<br>Christine Ashworth<br>Susan Rogers<br>Pauline Mitchell<br>Douglas Howell<br>Anthony Thomas<br>Mandy Machin<br>June Sheldon |
| <b>Charity Registration Number</b> | 1142897   |
| <b>Company Registration Number</b> | 07672155  |
| <b>Registered Office</b>           | Oak Street<br>Northwood<br>Stoke-on-Trent<br>Staffordshire<br>ST1 2NW   |
| <b>Principal Office</b>            | 168-170 Queen's Promenade<br>Blackpool<br>Lancashire<br>FY2 9JN   |
| <b>Independent Examiner</b>        | Mr C P Archer FCA<br>Winton Bath Group Ltd<br>6 Ferranti Court<br>Staffordshire Technology Park<br>Stafford<br>Staffordshire<br>ST18 0LQ                                      |

## **Northwood Past Times**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 August 2024.

#### **Objectives and activities**

##### *Objects and aims*

To provide or assist in the provision of facilities for recreation or other leisure time occupation for persons who have need of such facilities by reason of their age, infirmity or social and economic circumstances.

##### *Objectives, strategies and activities*

The charity's significant activity is the operation of a not for profit hotel in Blackpool for those individuals identified by its stated objective.

##### *Public benefit*

Our activities are focused on achieving our objectives and aims by providing those facilities not always readily available or provided by commercial enterprises for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### *Nature of governing document*

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### *Arrangements for setting key management personnel remuneration*

The trustees are not remunerated for their services.

##### *Organisational structure*

The committee is managed by the committee of trustees who meet on a monthly basis. The day to day management of the hotel is carried out by Mr A Thomes, the business manager. The company employs full and part time staff.

## Northwood Past Times

### Trustees' Report

#### Relationships with related parties

##### NorthwoodDay Care Centre

The charity is managed by trustees of NorthwoodDay Care Centre. The day care centre has provided support during the period by way of donations.

#### *Major risks and management of those risks*

##### *Risk management*

The charity has identified the risks to which the charity is exposed to ensure that appropriate controls are in place to provide assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and has set up systems and controls to enable regular reporting to lessen the exposure to these risks

#### Statement of trustees' responsibilities

The trustees (who are also the directors of Northwood Past Times for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## Northwood Past Times

### Trustees' Report

The annual report was approved by the trustees of the charity on 21 March 2025 and signed on its behalf by:

..... *CS Ashworth* .  
Christine Ashworth  
Trustee

..... *Anthony Thomas* .  
Anthony Thomas  
Trustee

## Northwood Past Times

### Independent Examiner's Report to the trustees of Northwood Past Times ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2024.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.


#### Independent examiner's statement - matter of concern identified

I have completed my examination. I have identified matters of concern where there is lack of supporting documentation for the building repairs and maintenance work, the costs of which are a material part of the SOFA. I have advised that invoices must be requested from all suppliers, no matter the size of the job, so there is a clear audit trail for all expenditure relating to the charity.

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

1. accounting records were not kept in respect of Northwood Past Times as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

  
.....  
Mr C P Archer FCA  
ICAEW  
on behalf of:  
Winton Bath Group Ltd  
6 Ferranti Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0LQ

Date: 13/5/25.....

## Northwood Past Times

### Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£          | Total<br>2024<br>£          |
|------------------------------------|------|-------------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |      |                                     |                             |
| Charitable activities              | 3    | 71,125                              | 71,125                      |
| Investment income                  |      | <u>299</u>                          | <u>299</u>                  |
| Total income                       |      | <u>71,424</u>                       | <u>71,424</u>               |
| <b>Expenditure on:</b>             |      |                                     |                             |
| Charitable activities              | 4    | <u>(106,439)</u>                    | <u>(106,439)</u>            |
| Total expenditure                  |      | <u>(106,439)</u>                    | <u>(106,439)</u>            |
| Net expenditure                    |      | <u>(35,015)</u>                     | <u>(35,015)</u>             |
| Net movement in funds              |      | (35,015)                            | (35,015)                    |
| <b>Reconciliation of funds</b>     |      |                                     |                             |
| Total funds brought forward        |      | <u>(34,098)</u>                     | <u>(34,098)</u>             |
| Total funds carried forward        | 12   | <u>(69,113)</u>                     | <u>(69,113)</u>             |
|                                    |      | <b>Unrestricted<br/>funds<br/>£</b> | <b>Total<br/>2023<br/>£</b> |
| <b>Income and Endowments from:</b> |      |                                     |                             |
| Charitable activities              | 3    | 83,629                              | 83,629                      |
| Investment income                  |      | <u>94</u>                           | <u>94</u>                   |
| Total income                       |      | <u>83,723</u>                       | <u>83,723</u>               |
| <b>Expenditure on:</b>             |      |                                     |                             |
| Charitable activities              | 4    | <u>(86,210)</u>                     | <u>(86,210)</u>             |
| Total expenditure                  |      | <u>(86,210)</u>                     | <u>(86,210)</u>             |
| Net expenditure                    |      | <u>(2,487)</u>                      | <u>(2,487)</u>              |
| Net movement in funds              |      | (2,487)                             | (2,487)                     |
| <b>Reconciliation of funds</b>     |      |                                     |                             |
| Total funds brought forward        |      | <u>(31,611)</u>                     | <u>(31,611)</u>             |
| Total funds carried forward        | 12   | <u>(34,098)</u>                     | <u>(34,098)</u>             |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 14 form an integral part of these financial statements.

Northwood Past Times

(Registration number: 07672155)  
Balance Sheet as at 31 August 2024


|   | Note | 2024<br>£        | 2023<br>£        |
|---|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      |                  |                  |
| Tangible assets                                       | 8    | 199,524          | 206,048          |
| <b>Current assets</b>                                 |      |                  |                  |
| Stocks  | 9    | 1,524            | 1,625            |
| Cash at bank and in hand                              | 10   | <u>21,738</u>    | <u>36,431</u>    |
|   |      | 23,262           | 38,056           |
| <b>Creditors: Amounts falling due within one year</b> | 11   | <u>(291,899)</u> | <u>(278,202)</u> |
| <b>Net current liabilities</b>                        |      | <u>(268,637)</u> | <u>(240,146)</u> |
| <b>Net liabilities</b>                                |      | <u>(69,113)</u>  | <u>(34,098)</u>  |
| <b>Funds of the charity:</b>                          |      |                  |                  |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted funds                                    |      | <u>(69,113)</u>  | <u>(34,098)</u>  |
| <b>Total funds</b>                                    | 12   | <u>(69,113)</u>  | <u>(34,098)</u>  |

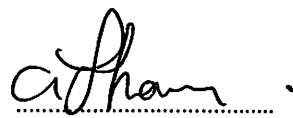
For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 21 March 2025 and signed on their behalf by:

  
.....  
Christine Ashworth  
Trustee

  
.....  
Anthony Thomas  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oak Street  
Northwood  
Stoke-on-Trent  
Staffordshire  
ST1 2NW

The principal place of business is:

168-170 Queen's Promenade  
Blackpool  
Lancashire  
FY2 9JN

These financial statements were authorised for issue by the trustees on 21 March 2025.

#### 2 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

##### Basis of preparation

Northwood Past Times meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

##### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

##### Income and endowments

###### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class           | Depreciation method and rate |
|-----------------------|------------------------------|
| Land and Buildings    | 4% on cost                   |
| Fixtures and fittings | 20% on reducing balance      |
| Motor vehicles        | 25% on reducing balance      |

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

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

### 3 Income from charitable activities

|               | Unrestricted<br>funds<br>General<br>£ | Total<br>2024<br>£ | Total<br>2023<br>£ |
|---------------|---------------------------------------|--------------------|--------------------|
| Hotel trading | <u>71,125</u>                         | <u>71,125</u>      | <u>83,629</u>      |

### 4 Expenditure on charitable activities - unrestricted funds

|                   | 2024<br>£      | 2023<br>£     |
|-------------------|----------------|---------------|
| Purchases         | 9,234          | 10,679        |
| Human resources   | 42,071         | 33,830        |
| Property repairs  | 21,507         | 4,396         |
| Heat & light      | 9,904          | 8,635         |
| Advertising       | 7,133          | 6,957         |
| General overheads | 8,145          | 13,070        |
| Depreciation      | 6,525          | 6,807         |
| Governance costs  | 1,920          | 1,836         |
|                   | <u>106,439</u> | <u>86,210</u> |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                       | 2024<br>No | 2023<br>No |
|-----------------------|------------|------------|
| Management            | 1          | 1          |
| Provision of services | 1          | 1          |
|                       | <u>2</u>   | <u>2</u>   |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |            |
| At 1 September 2023   | 270,000                    | 76,574                          | 2,000               | 348,574    |
| At 31 August 2024     | 270,000                    | 76,574                          | 2,000               | 348,574    |
| <b>Depreciation</b>   |                            |                                 |                     |            |
| At 1 September 2023   | 69,552                     | 71,058                          | 1,916               | 142,526    |
| Charge for the year   | 5,400                      | 1,103                           | 21                  | 6,524      |
| At 31 August 2024     | 74,952                     | 72,161                          | 1,937               | 149,050    |
| <b>Net book value</b> |                            |                                 |                     |            |
| At 31 August 2024     | 195,048                    | 4,413                           | 63                  | 199,524    |
| At 31 August 2023     | 200,448                    | 5,516                           | 84                  | 206,048    |

#### 9 Stock

|        | 2024<br>£ | 2023<br>£ |
|--------|-----------|-----------|
| Stocks | 1,524     | 1,625     |

#### 10 Cash and cash equivalents

|              | 2024<br>£ | 2023<br>£ |
|--------------|-----------|-----------|
| Cash on hand | -         | 7,670     |
| Cash at bank | 21,738    | 28,761    |
|              | 21,738    | 36,431    |

#### 11 Creditors: amounts falling due within one year

|                                    | 2024<br>£ | 2023<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 495       | 575       |
| Other creditors                    | 289,484   | 275,707   |
| Accruals                           | 1,920     | 1,920     |
|                                    | 291,899   | 278,202   |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 12 Funds

|                           | Balance at 1<br>September<br>2023<br>£           | Incoming<br>resources<br>£          | Balance at 31<br>August 2024<br>£          |
|---------------------------|--|-------------------------------------|--|
| <b>Unrestricted funds</b> |  |                                     |  |
| General                   | <u>(34,098)</u>                                  | <u>(35,015)</u>                     | <u>(69,113)</u>                            |
|                           |  |                                     |  |
|                           | <b>Balance at 1<br/>September<br/>2022<br/>£</b> | <b>Incoming<br/>resources<br/>£</b> | <b>Balance at 31<br/>August 2023<br/>£</b> |
| <b>Unrestricted funds</b> |  |                                     |  |
| General                   | <u>(31,611)</u>                                  | <u>(2,487)</u>                      | <u>(34,098)</u>                            |

#### 13 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£           | Total funds at<br>31 August<br>2024<br>£           |
|-----------------------|---|--|
| Tangible fixed assets | 199,524   | 199,524  |
| Current assets        | 23,262  | 23,262   |
| Current liabilities   | <u>(291,899)</u>                                | <u>(291,899)</u>                                   |
| Total net assets      | <u>(69,113)</u>                                 | <u>(69,113)</u>                                    |
|                       |   |  |
|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total funds at<br/>31 August<br/>2023<br/>£</b> |
| Tangible fixed assets | 206,048   | 206,048  |
| Current assets        | 38,056  | 38,056   |
| Current liabilities   | <u>(278,202)</u>                                | <u>(278,202)</u>                                   |
| Total net assets      | <u>(34,098)</u>                                 | <u>(34,098)</u>                                    |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 14 Related party transactions

During the year the charity made the following related party transactions:

##### Northwood Day Care Centre

Northwood Day Care Centre is managed by the same trustees that manage this charity.

Northwood Day Care Centre paid invoices on behalf of this charity totalling £2,985.

Northwood Day Care Centre sends its clients to holiday at the hotel owned by this charity. At the balance sheet date the amount due to Northwood Day Care Centre was £190,506 (2023 - £189,297).

##### A.Thomas

A. Thomas is a director of this company.

At the balance sheet date the amount due to A.Thomas was £98,978 (2023 - £86,411).

**NORTHWOOD PAST TIMES**

England & Wales - Charity number 1142897

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# Accounts

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Company registration number: 07672155

Charity registration number: 1142897

# Northwood Past Times

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2023

# Northwood Past Times

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| Balance Sheet                        | 7       |
| Notes to the Financial Statements    | 8 to 14 |

## **Northwood Past Times**

### **Reference and Administrative Details**

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | W Woodward<br>G Walton<br>E Walton<br>C Ashworth<br>S Rogers<br>Pauline Mitchell<br>Douglas Howle<br>Anthony Thomas<br>Mandy Machin<br>June Sheldon             |
| <b>Charity Registration Number</b> | 1142897   |
| <b>Company Registration Number</b> | 07672155  |
| <b>Registered Office</b>           | Oak Street<br>Northwood<br>Stoke-on-Trent<br>Staffordshire<br>ST1 2NW   |
| <b>Principal Office</b>            | 168-170 Queen's Promenade<br>Blackpool<br>Lancashire<br>FY2 9JN   |
| <b>Independent Examiner</b>        | Winton Bath Group Limited<br>Chartered Accountants<br>First Floor<br>6 Ferranti Court<br>Staffordshire Technology Park<br>Stafford<br>Staffordshire<br>ST18 0LQ |

## **Northwood Past Times**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2023.

#### **Objectives and activities**

##### ***Objects and aims***

To provide or assist in the provision of facilities for recreation or other leisure time occupation for persons who have need of such facilities by reason of their age, infirmity or social and economic circumstances.

##### ***Objectives, strategies and activities***

The charity's significant activity is the operation of a not for profit hotel in Blackpool for those individuals identified by its stated objective.

##### ***Public benefit***

Our activities are focused on achieving our objectives and aims by providing those facilities not always readily available or provided by commercial enterprises for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### ***Arrangements for setting key management personnel remuneration***

The trustees are not remunerated for their services.

##### ***Organisational structure***

The committee is managed by the committee of trustees who meet on a monthly basis. The day to day management of the hotel is carried out by Mr A Thomes, the business manager. The company employs full and part time staff.

# Northwood Past Times

## Trustees' Report

### Relationships with related parties

#### NorthwoodDay Care Centre

The charity is managed by trustees of NorthwoodDay Care Centre. The day care centre has provided support during the period by way of donations.

### Major risks and management of those risks

#### *Risk management*

The charity has identified the risks to which the charity is exposed to ensure that appropriate controls are in place to provide assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and has set up systems and controls to enable regular reporting to lessen the exposure to these risks

### Statement of trustees' responsibilities

The trustees (who are also the directors of Northwood Past Times for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## **Northwood Past Times**

### **Trustees' Report**

The annual report was approved by the trustees of the charity on 19 February 2024 and signed on its behalf by:

.....  
W Woodward  
Trustee

.....  
Anthony Thomas  
Trustee

## Northwood Past Times

### Independent Examiner's Report to the trustees of Northwood Past Times ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Northwood Past Times as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Winton Bath Group Ltd  
Chartered Accountants  
ICAEW

First Floor  
6 Ferranti Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0LQ

19 February 2024

## Northwood Past Times

### Statement of Financial Activities for the Year Ended 31 August 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note        | Unrestricted<br>funds<br>£          | Total<br>2023<br>£          |
|------------------------------------|-------------|-------------------------------------|-----------------------------|
| <b>Income and Endowments from:</b> |             |                                     |                             |
| Charitable activities              | 3           | 83,629                              | 83,629                      |
| Investment income                  |             | <u>94</u>                           | <u>94</u>                   |
| Total income                       |             | <u>83,723</u>                       | <u>83,723</u>               |
| <b>Expenditure on:</b>             |             |                                     |                             |
| Charitable activities              | 4           | <u>(86,210)</u>                     | <u>(86,210)</u>             |
| Total expenditure                  |             | <u>(86,210)</u>                     | <u>(86,210)</u>             |
| Net expenditure                    |             | <u>(2,487)</u>                      | <u>(2,487)</u>              |
| Net movement in funds              |             | (2,487)                             | (2,487)                     |
| <b>Reconciliation of funds</b>     |             |                                     |                             |
| Total funds brought forward        |             | <u>(31,611)</u>                     | <u>(31,611)</u>             |
| Total funds carried forward        | 13          | <u><u>(34,098)</u></u>              | <u><u>(34,098)</u></u>      |
|                                    |             | <b>Unrestricted<br/>funds<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|                                    | <b>Note</b> |                                     |                             |
| <b>Income and Endowments from:</b> |             |                                     |                             |
| Charitable activities              | 3           | <u>98,240</u>                       | <u>98,240</u>               |
| Total income                       |             | <u>98,240</u>                       | <u>98,240</u>               |
| <b>Expenditure on:</b>             |             |                                     |                             |
| Charitable activities              | 4           | <u>(91,183)</u>                     | <u>(91,183)</u>             |
| Total expenditure                  |             | <u>(91,183)</u>                     | <u>(91,183)</u>             |
| Net income                         |             | <u>7,057</u>                        | <u>7,057</u>                |
| Net movement in funds              |             | 7,057                               | 7,057                       |
| <b>Reconciliation of funds</b>     |             |                                     |                             |
| Total funds brought forward        |             | <u>(38,668)</u>                     | <u>(38,668)</u>             |
| Total funds carried forward        | 13          | <u><u>(31,611)</u></u>              | <u><u>(31,611)</u></u>      |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 14 form an integral part of these financial statements.

**Northwood Past Times**  
**(Registration number: 07672155)**  
**Balance Sheet as at 31 August 2023**

|   | Note | 2023<br>£        | 2022<br>£        |
|---|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      |                  |                  |
| Tangible assets                                       | 8    | 206,048          | 212,855          |
| <b>Current assets</b>                                 |      |                  |                  |
| Stocks  | 9    | 1,625            | 1,500            |
| Cash at bank and in hand                              | 10   | <u>36,431</u>    | <u>28,377</u>    |
|   |      | 38,056           | 29,877           |
| <b>Creditors: Amounts falling due within one year</b> | 11   | <u>(278,202)</u> | <u>(274,343)</u> |
| <b>Net current liabilities</b>                        |      | <u>(240,146)</u> | <u>(244,466)</u> |
| <b>Net liabilities</b>                                |      | <u>(34,098)</u>  | <u>(31,611)</u>  |
| <b>Funds of the charity:</b>                          |      |                  |                  |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted funds                                    |      | <u>(34,098)</u>  | <u>(31,611)</u>  |
| <b>Total funds</b>                                    | 13   | <u>(34,098)</u>  | <u>(31,611)</u>  |

For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 19 February 2024 and signed on their behalf by:

.....  
W Woodward  
Trustee

.....  
Anthony Thomas  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

# Northwood Past Times

## Notes to the Financial Statements for the Year Ended 31 August 2023

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oak Street  
Northwood  
Stoke-on-Trent  
Staffordshire  
ST1 2NW

The principal place of business is:

168-170 Queen's Promenade  
Blackpool  
Lancashire  
FY2 9JN

These financial statements were authorised for issue by the trustees on 19 February 2024.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Northwood Past Times meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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.

#### Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class           | Depreciation method and rate |
|-----------------------|------------------------------|
| Land and Buildings    | 4% on cost                   |
| Fixtures and fittings | 20% on reducing balance      |
| Motor vehicles        | 25% on reducing balance      |

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

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

### 3 Income from charitable activities

|                                   |                   |
|-----------------------------------|-------------------|
| <b>Unrestricted funds General</b> | <b>Total 2023</b> |
| £                                 | £                 |
| 83,629                            | 83,629            |
| <b>Unrestricted funds General</b> | <b>Total 2022</b> |
| £                                 | £                 |
| 98,240                            | 98,240            |

### 4 Expenditure on charitable activities

|                  | <b>Unrestricted funds General</b> | <b>Total 2023</b> | <b>Total 2022</b> |
|------------------|-----------------------------------|-------------------|-------------------|
| <b>Note</b>      | £                                 | £                 | £                 |
|                  | 84,374                            | 84,374            | 89,299            |
| Governance costs | 1,836                             | 1,836             | 1,884             |
|                  | <u>86,210</u>                     | <u>86,210</u>     | <u>91,183</u>     |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                       | <b>2023</b> | <b>2022</b> |
|-----------------------|-------------|-------------|
|                       | <b>No</b>   | <b>No</b>   |
| Management            | 1           | 1           |
| Provision of services | 1           | 2           |
|                       | <u>2</u>    | <u>3</u>    |

Contributions to the employee pension schemes for the year totalled £912 (2022 - £1,057).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |            |
| At 1 September 2022   | 270,000                    | 76,574                          | 2,000               | 348,574    |
| At 31 August 2023     | 270,000                    | 76,574                          | 2,000               | 348,574    |
| <b>Depreciation</b>   |                            |                                 |                     |            |
| At 1 September 2022   | 64,152                     | 69,679                          | 1,888               | 135,719    |
| Charge for the year   | 5,400                      | 1,379                           | 28                  | 6,807      |
| At 31 August 2023     | 69,552                     | 71,058                          | 1,916               | 142,526    |
| <b>Net book value</b> |                            |                                 |                     |            |
| At 31 August 2023     | 200,448                    | 5,516                           | 84                  | 206,048    |
| At 31 August 2022     | 205,848                    | 6,895                           | 112                 | 212,855    |

#### 9 Stock

|        | 2023<br>£ | 2022<br>£ |
|--------|-----------|-----------|
| Stocks | 1,625     | 1,500     |

#### 10 Cash and cash equivalents

|              | 2023<br>£ | 2022<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 7,670     | 50        |
| Cash at bank | 28,761    | 28,327    |
|              | 36,431    | 28,377    |

#### 11 Creditors: amounts falling due within one year

|                                    | 2023<br>£ | 2022<br>£ |
|------------------------------------|-----------|-----------|
| Other taxation and social security | 575       | 374       |
| Other creditors                    | 275,707   | 272,025   |
| Accruals                           | 1,920     | 1,944     |
|                                    | 278,202   | 274,343   |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2023

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2022 - £Nil).

#### 13 Funds

|                           | Balance at 1<br>September<br>2022<br>£ | Incoming<br>resources<br>£ | Balance at 31<br>August 2023<br>£ |
|---------------------------|--|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |  |                            |                                   |
| General                   | <u>(31,611)</u>                        | <u>(2,487)</u>             | <u>(34,098)</u>                   |

|                           | Balance at 1<br>September<br>2021<br>£ | Incoming<br>resources<br>£ | Balance at 31<br>August 2022<br>£ |
|---------------------------|--|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |  |                            |                                   |
| General                   | <u>(38,668)</u>                        | <u>7,057</u>               | <u>(31,611)</u>                   |

#### 14 Analysis of net assets between funds

|                       | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2023<br>£ |
|-----------------------|---------------------------------------|--|
| Tangible fixed assets | 206,048                               | 206,048                                  |
| Current assets        | 38,056                                | 38,056                                   |
| Current liabilities   | <u>(278,202)</u>                      | <u>(278,202)</u>                         |
| Total net assets      | <u>(34,098)</u>                       | <u>(34,098)</u>                          |

|                       | Unrestricted<br>funds<br>General<br>£ | Total funds at<br>31 August<br>2022<br>£ |
|-----------------------|---------------------------------------|--|
| Tangible fixed assets | 212,855                               | 212,855                                  |
| Current assets        | 29,877                                | 29,877                                   |
| Current liabilities   | <u>(274,343)</u>                      | <u>(274,343)</u>                         |
| Total net assets      | <u>(31,611)</u>                       | <u>(31,611)</u>                          |

## **Northwood Past Times**

### **Notes to the Financial Statements for the Year Ended 31 August 2023**

#### **15 Related party transactions**

During the year the charity made the following related party transactions:

##### **Northwood Day Care Centre**

Northwood Day Care Centre is managed by the same trustees that manage this charity.

Northwood Day Care Centre paid invoices on behalf of this charity totalling £2,985.

Northwood Day Care Centre sends its clients to holiday at the hotel owned by this charity. At the balance sheet date the amount due to Northwood Day Care Centre was £189,297 (2022 - £185,352).

##### **A.Thomas**

A. Thomas is a director of this company.

At the balance sheet date the amount due to A.Thomas was £86,411 (2022 - £86,411).

## Northwood Past Times

### Detailed Statement of Financial Activities for the Year Ended 31 August 2023

|  | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|--|-----------------------------|-----------------------------|
| <b>Income and Endowments from:</b>     |                             |                             |
| Charitable activities (analysed below) | 83,629                      | 98,240                      |
| Investment income (analysed below)     | 94                          | -                           |
| Total income                           | <u>83,723</u>               | <u>98,240</u>               |
| <b>Expenditure on:</b>                 |                             |                             |
| Charitable activities (analysed below) | <u>(86,210)</u>             | <u>(91,183)</u>             |
| Total expenditure                      | <u>(86,210)</u>             | <u>(91,183)</u>             |
| Net (expenditure)/income               | <u>(2,487)</u>              | <u>7,057</u>                |
| Net movement in funds                  | (2,487)                     | 7,057                       |
| <b>Reconciliation of funds</b>         |                             |                             |
| Total funds brought forward            | <u>(31,611)</u>             | <u>(38,668)</u>             |
| Total funds carried forward            | <u><u>(34,098)</u></u>      | <u><u>(31,611)</u></u>      |

## Northwood Past Times

### Detailed Statement of Financial Activities for the Year Ended 31 August 2023

|  | <b>Total<br/>2023<br/>£</b> | <b>Total<br/>2022<br/>£</b> |
|--|-----------------------------|-----------------------------|
| <i><b>Charitable activities</b></i>                      |                             |                             |
| UK Government grants                                     | -                           | 4,164                       |
| Primary purpose trading                                  | 83,629                      | 94,076                      |
|  | <u>83,629</u>               | <u>98,240</u>               |
| <i><b>Investment income</b></i>                          |                             |                             |
| Interest on cash deposits                                | 94                          | -                           |
|  | <u>94</u>                   | <u>-</u>                    |
| <i><b>Charitable activities</b></i>                      |                             |                             |
| Opening stock  | (1,500)                     | (2,000)                     |
| Purchases  | (10,679)                    | (10,169)                    |
| Closing stock  | 1,625                       | 1,500                       |
| Wages and salaries                                       | (32,917)                    | (37,597)                    |
| Staff pensions (Defined contribution) - pension scheme 1 | (913)                       | (1,057)                     |
| Rates  | (3,491)                     | (5,136)                     |
| Insurance  | (4,339)                     | (3,972)                     |
| Light, heat and power                                    | (8,635)                     | (4,602)                     |
| Repairs and renewals                                     | (4,396)                     | (5,713)                     |
| Printing, postage and stationery                         | (62)                        | (44)                        |
| Laundry services   | (2,594)                     | (3,747)                     |
| Advertising  | (6,957)                     | (7,622)                     |
| Sundries   | (567)                       | (328)                       |
| Telephone  | (1,192)                     | (1,121)                     |
| Licences   | (154)                       | (141)                       |
| Bank charges   | (796)                       | (389)                       |
| Depreciation of freehold property                        | (5,400)                     | (5,400)                     |
| Depreciation of motor vehicles                           | (28)                        | (37)                        |
| Depreciation of office equipment                         | (1,379)                     | (1,724)                     |
| Accountancy fees   | (1,836)                     | (1,884)                     |
|  | <u>(86,210)</u>             | <u>(91,183)</u>             |

This page does not form part of the statutory financial statements.

**NORTHWOOD PAST TIMES**

England & Wales - Charity number 1142897

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# Accounts

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Company registration number: 07672155

Charity registration number: 1142897

# Northwood Past Times

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2022

# Northwood Past Times

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## Northwood Past Times

### Reference and Administrative Details

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | W Woodward<br>G Walton<br>E Walton<br>C Ashworth<br>S Rogers<br>Pauline Mitchell<br>Douglas Howle<br>Anthony Thomas<br>Mandy Machin<br>June Sheldon             |
| <b>Charity Registration Number</b> | 1142897   |
| <b>Company Registration Number</b> | 07672155  |
| <b>Registered Office</b>           | Oak Street<br>Northwood<br>Stoke-on-Trent<br>Staffordshire<br>ST1 2NW   |
| <b>Principal Office</b>            | 168-170 Queen's Promenade<br>Blackpool<br>Lancashire<br>FY2 9JN   |
| <b>Independent Examiner</b>        | Winton Bath Group Limited<br>Chartered Accountants<br>First Floor<br>6 Ferranti Court<br>Staffordshire Technology Park<br>Stafford<br>Staffordshire<br>ST18 0LQ |

# Northwood Past Times

## Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2022.

### **Objectives and activities**

#### *Objects and aims*

To provide or assist in the provision of facilities for recreation or other leisure time occupation for persons who have need of such facilities by reason of their age, infirmity or social and economic circumstances.

#### *Objectives, strategies and activities*

The charity's significant activity is the operation of a not for profit hotel in Blackpool for those individuals identified by its stated objective.

#### *Public benefit*

Our activities are focused on achieving our objectives and aims by providing those facilities not always readily available or provided by commercial enterprises for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

### **Financial review**

#### *Policy on reserves*

Having assessed the main risks of the charity it is the policy of the trustees to maintain a balance unrestricted reserves not invested in fixed assets, which equates to at least six months unrestricted payments and is estimated to be £30000. It is anticipated that this target level of unrestricted reserves will be reached in the next two to three years.

#### *Principal funding sources*

This principal funding source is the surplus generated from the hotel and donations received from Northwood Day Care Centre.

### **Structure, governance and management**

#### *Nature of governing document*

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

#### *Arrangements for setting key management personnel remuneration*

The trustees are not remunerated for their services.

#### *Organisational structure*

The committee is managed by the committee of trustees who meet on a monthly basis. The day to day management of the hotel is carried out by Mr A Thomes, the business manager. The company employs full and part time staff.

# Northwood Past Times

## Trustees' Report

### Relationships with related parties

#### NorthwoodDay Care Centre

The charity is managed by trustees of NorthwoodDay Care Centre. The day care centre has provided support during the period by way of donations.

### Major risks and management of those risks

#### *Risk management*

The charity has identified the risks to which the charity is exposed to ensure that appropriate controls are in place to provide assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and has set up systems and controls to enable regular reporting to lessen the exposure to these risks

### Statement of trustees' responsibilities

The trustees (who are also the directors of Northwood Past Times for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

## **Northwood Past Times**

### **Trustees' Report**

The annual report was approved by the trustees of the charity on 30 January 2023 and signed on its behalf by:

.....  
W Woodward  
Trustee

.....  
Anthony Thomas  
Trustee

## Northwood Past Times

### Independent Examiner's Report to the trustees of Northwood Past Times ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2022.

#### Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Northwood Past Times as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Winton Bath Group Ltd  
Chartered Accountants  
ICAEW

First Floor  
6 Ferranti Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0LQ

30 January 2023

## Northwood Past Times

### Statement of Financial Activities for the Year Ended 31 August 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2022<br>£ |
|------------------------------------|------|----------------------------|--------------------|
| <b>Income and Endowments from:</b> |      |                            |                    |
| Charitable activities              | 3    | 98,240                     | 98,240             |
| Total income                       |      | 98,240                     | 98,240             |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              | 4    | (91,183)                   | (91,183)           |
| Total expenditure                  |      | (91,183)                   | (91,183)           |
| Net income                         |      | 7,057                      | 7,057              |
| Net movement in funds              |      | 7,057                      | 7,057              |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | (38,668)                   | (38,668)           |
| Total funds carried forward        | 13   | (31,611)                   | (31,611)           |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2021<br>£ |
| <b>Income and Endowments from:</b> |      |                            |                    |
| Charitable activities              | 3    | 88,953                     | 88,953             |
| Investment income                  |      | 2                          | 2                  |
| Total income                       |      | 88,955                     | 88,955             |
| <b>Expenditure on:</b>             |      |                            |                    |
| Charitable activities              | 4    | (71,314)                   | (71,314)           |
| Total expenditure                  |      | (71,314)                   | (71,314)           |
| Net income                         |      | 17,641                     | 17,641             |
| Net movement in funds              |      | 17,641                     | 17,641             |
| <b>Reconciliation of funds</b>     |      |                            |                    |
| Total funds brought forward        |      | (56,309)                   | (56,309)           |
| Total funds carried forward        | 13   | (38,668)                   | (38,668)           |

All of the charity's activities derive from continuing operations during the above two periods.

The notes on pages 8 to 14 form an integral part of these financial statements.

**Northwood Past Times**  
**(Registration number: 07672155)**  
**Balance Sheet as at 31 August 2022**

|   | Note | 2022<br>£        | 2021<br>£        |
|---|------|------------------|------------------|
| <b>Fixed assets</b>                                   |      |                  |                  |
| Tangible assets                                       | 8    | 212,855          | 220,017          |
| <b>Current assets</b>                                 |      |                  |                  |
| Stocks  | 9    | 1,500            | 2,000            |
| Cash at bank and in hand                              | 10   | <u>28,377</u>    | <u>22,206</u>    |
|   |      | 29,877           | 24,206           |
| <b>Creditors: Amounts falling due within one year</b> | 11   | <u>(274,343)</u> | <u>(282,891)</u> |
| <b>Net current liabilities</b>                        |      | <u>(244,466)</u> | <u>(258,685)</u> |
| <b>Net liabilities</b>                                |      | <u>(31,611)</u>  | <u>(38,668)</u>  |
| <b>Funds of the charity:</b>                          |      |                  |                  |
| <b>Unrestricted income funds</b>                      |      |                  |                  |
| Unrestricted funds                                    |      | <u>(31,611)</u>  | <u>(38,668)</u>  |
| <b>Total funds</b>                                    | 13   | <u>(31,611)</u>  | <u>(38,668)</u>  |

For the financial year ending 31 August 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities 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 relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 6 to 14 were approved by the trustees, and authorised for issue on 30 January 2023 and signed on their behalf by:

.....  
W Woodward  
Trustee

.....  
Anthony Thomas  
Trustee

The notes on pages 8 to 14 form an integral part of these financial statements.

# Northwood Past Times

## Notes to the Financial Statements for the Year Ended 31 August 2022

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oak Street  
Northwood  
Stoke-on-Trent  
Staffordshire  
ST1 2NW

The principal place of business is:

168-170 Queen's Promenade  
Blackpool  
Lancashire  
FY2 9JN

These financial statements were authorised for issue by the trustees on 30 January 2023.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

#### Basis of preparation

Northwood Past Times meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

##### *Investment income*

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| <b>Asset class</b>    | <b>Depreciation method and rate</b> |
|-----------------------|-------------------------------------|
| Land and Buildings    | 4% on cost                          |
| Fixtures and fittings | 20% on reducing balance             |
| Motor vehicles        | 25% on reducing balance             |

#### **Stock**

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

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

### 3 Income from charitable activities

| Unrestricted funds<br>General<br>£ | Total<br>2022<br>£ |
|------------------------------------|--------------------|
| 98,240                             | 98,240             |
| Unrestricted funds<br>General<br>£ | Total<br>2021<br>£ |
| 88,953                             | 88,953             |

### 4 Expenditure on charitable activities

| Note             | Unrestricted funds<br>General<br>£ | Total<br>2022<br>£ | Total<br>2021<br>£ |
|------------------|------------------------------------|--------------------|--------------------|
|                  | 89,299                             | 89,299             | 69,334             |
| Governance costs | 1,884                              | 1,884              | 1,980              |
|                  | 91,183                             | 91,183             | 71,314             |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 5 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 6 Staff costs

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

|                       | <b>2022</b> | <b>2021</b> |
|-----------------------|-------------|-------------|
|                       | <b>No</b>   | <b>No</b>   |
| Management            | 1           | 1           |
| Provision of services | 2           | 1           |
|                       | <u>3</u>    | <u>2</u>    |

Contributions to the employee pension schemes for the year totalled £1,057 (2021 - £587).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 8 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£     |
|-----------------------|----------------------------|---------------------------------|---------------------|----------------|
| <b>Cost</b>           |                            |                                 |                     |                |
| At 1 September 2021   | <u>270,000</u>             | <u>76,574</u>                   | <u>2,000</u>        | <u>348,574</u> |
| At 31 August 2022     | <u>270,000</u>             | <u>76,574</u>                   | <u>2,000</u>        | <u>348,574</u> |
| <b>Depreciation</b>   |                            |                                 |                     |                |
| At 1 September 2021   | 58,752                     | 67,955                          | 1,850               | 128,557        |
| Charge for the year   | <u>5,400</u>               | <u>1,724</u>                    | <u>38</u>           | <u>7,162</u>   |
| At 31 August 2022     | <u>64,152</u>              | <u>69,679</u>                   | <u>1,888</u>        | <u>135,719</u> |
| <b>Net book value</b> |                            |                                 |                     |                |
| At 31 August 2022     | <u>205,848</u>             | <u>6,895</u>                    | <u>112</u>          | <u>212,855</u> |
| At 31 August 2021     | <u>211,248</u>             | <u>8,619</u>                    | <u>150</u>          | <u>220,017</u> |

#### 9 Stock

|        | 2022<br>£    | 2021<br>£    |
|--------|--------------|--------------|
| Stocks | <u>1,500</u> | <u>2,000</u> |

#### 10 Cash and cash equivalents

|              | 2022<br>£     | 2021<br>£     |
|--------------|---------------|---------------|
| Cash on hand | 50            | 50            |
| Cash at bank | <u>28,327</u> | <u>22,156</u> |
|              | <u>28,377</u> | <u>22,206</u> |

#### 11 Creditors: amounts falling due within one year

|                                    | 2022<br>£      | 2021<br>£      |
|------------------------------------|----------------|----------------|
| Other taxation and social security | 374            | 200            |
| Other creditors                    | 272,025        | 280,771        |
| Accruals                           | <u>1,944</u>   | <u>1,920</u>   |
|                                    | <u>274,343</u> | <u>282,891</u> |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2022

#### 12 Pension and other schemes

##### Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the year represents contributions payable by the charity to the scheme and amounted to £Nil (2021 - £Nil).

#### 13 Funds

|                           | Balance at 1<br>September<br>2021<br>£ | Incoming<br>resources<br>£ | Balance at 31<br>August 2022<br>£ |
|---------------------------|--|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |  |                            |                                   |
| General                   | <u>(38,668)</u>                        | <u>7,057</u>               | <u>(31,611)</u>                   |

|                           | Balance at 1<br>September<br>2020<br>£ | Incoming<br>resources<br>£ | Balance at 31<br>August 2021<br>£ |
|---------------------------|--|----------------------------|-----------------------------------|
| <b>Unrestricted funds</b> |  |                            |                                   |
| General                   | <u>(56,309)</u>                        | <u>17,641</u>              | <u>(38,668)</u>                   |

#### 14 Analysis of net assets between funds

|                       |   |  |
|-----------------------|---|--|
|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total funds at<br/>31 August<br/>2022<br/>£</b> |
| Tangible fixed assets | 212,855   | 212,855  |
| Current assets        | 29,877  | 29,877   |
| Current liabilities   | <u>(274,343)</u>                                | <u>(274,343)</u>                                   |
| Total net assets      | <u>(31,611)</u>                                 | <u>(31,611)</u>                                    |
|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total funds at<br/>31 August<br/>2021<br/>£</b> |
| Tangible fixed assets | 220,017   | 220,017  |
| Current assets        | 24,206  | 24,206   |
| Current liabilities   | <u>(282,891)</u>                                | <u>(282,891)</u>                                   |
| Total net assets      | <u>(38,668)</u>                                 | <u>(38,668)</u>                                    |

## **Northwood Past Times**

### **Notes to the Financial Statements for the Year Ended 31 August 2022**

#### **15 Related party transactions**

During the year the charity made the following related party transactions:

##### **Northwood Day Care Centre**

Northwood Day Care Centre is managed by the same trustees that manage this charity.

Northwood Day Care Centre paid invoices on behalf of this charity totalling £2781.

Northwood Day Care Centre sends its clients to holiday at the hotel owned by this charity.. At the balance sheet date the amount due to Northwood Day Care Centre was £185,352 (2021 - £182,571).

##### **A.Thomas**

A. Thomas is a director of this company.

A.Thomas paid funds into the charity totalling £372 in the year

A.Thomas withdraw funds from charity in respect of this loan totalling £12160.

. At the balance sheet date the amount due to A.Thomas was £86,411 (2021 - £98,178).

## Northwood Past Times

### Detailed Statement of Financial Activities for the Year Ended 31 August 2022

|  | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--|-----------------------------|-----------------------------|
| <b>Income and Endowments from:</b>     |                             |                             |
| Charitable activities (analysed below) | 98,240                      | 88,953                      |
| Investment income (analysed below)     | -                           | 2                           |
| Total income                           | <u>98,240</u>               | <u>88,955</u>               |
| <b>Expenditure on:</b>                 |                             |                             |
| Charitable activities (analysed below) | <u>(91,183)</u>             | <u>(71,314)</u>             |
| Total expenditure                      | <u>(91,183)</u>             | <u>(71,314)</u>             |
| Net income                             | <u>7,057</u>                | <u>17,641</u>               |
| Net movement in funds                  | 7,057                       | 17,641                      |
| <b>Reconciliation of funds</b>         |                             |                             |
| Total funds brought forward            | <u>(38,668)</u>             | <u>(56,309)</u>             |
| Total funds carried forward            | <u><u>(31,611)</u></u>      | <u><u>(38,668)</u></u>      |

This page does not form part of the statutory financial statements.

## Northwood Past Times

### Detailed Statement of Financial Activities for the Year Ended 31 August 2022

|  | <b>Total<br/>2022<br/>£</b> | <b>Total<br/>2021<br/>£</b> |
|--|-----------------------------|-----------------------------|
| <i>Charitable activities</i>                             |                             |                             |
| UK Government grants                                     | 4,164                       | 33,829                      |
| Primary purpose trading                                  | 94,076                      | 55,124                      |
|  | 98,240                      | 88,953                      |
| <i>Investment income</i>                                 |                             |                             |
| Interest on cash deposits                                | -                           | 2                           |
|  | -                           | 2                           |
| <i>Charitable activities</i>                             |                             |                             |
| Opening stock  | (2,000)                     | (2,000)                     |
| Purchases  | (10,169)                    | (7,436)                     |
| Closing stock  | 1,500                       | 2,000                       |
| Wages and salaries                                       | (37,597)                    | (30,547)                    |
| Staff pensions (Defined contribution) - pension scheme 1 | (1,057)                     | (587)                       |
| Rates  | (5,136)                     | (2,061)                     |
| Insurance  | (3,972)                     | (3,812)                     |
| Light, heat and power                                    | (4,602)                     | (3,523)                     |
| Repairs and renewals                                     | (5,713)                     | (7,278)                     |
| Printing, postage and stationery                         | (44)                        | (16)                        |
| Laundry services   | (3,747)                     | (1,160)                     |
| Advertising  | (7,622)                     | (3,751)                     |
| Sundries   | (328)                       | (114)                       |
| Telephone  | (1,121)                     | (1,084)                     |
| Licences   | (141)                       | (296)                       |
| Bank charges   | (389)                       | (64)                        |
| Depreciation of freehold property                        | (5,400)                     | (5,400)                     |
| Depreciation of motor vehicles                           | (37)                        | (50)                        |
| Depreciation of office equipment                         | (1,724)                     | (2,155)                     |
| Accountancy fees   | (1,884)                     | (1,980)                     |
|  | (91,183)                    | (71,314)                    |

This page does not form part of the statutory financial statements.

**NORTHWOOD PAST TIMES**

England & Wales - Charity number 1142897

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# Accounts

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Reference and Administrative Details

Trustees' Report

Statement of Trustees' Responsibilities

Independent Examiner's Report

Statement of Financial Activities

Balance Sheet

Notes to the Financial Statements

**North**

**Reference and**

**Trustees**

W Woodward

G Walton

E Walton

C Ashworth

S Rogers

Pauline Mitchell

Douglas Howle

Anthony Thomas

Mandy Machin

June Sheldon

**Principal Office**

168-170 Queen's Pr  
Blackpool

**North**

**Tr**

The trustees, who are directors for the purposes of company law, have acted in the interests of the charitable company for the year ended 31 August 2021.

## **Objectives and activities**

### ***Objects and aims***

To provide or assist in the provision of facilities for recreation or other leisure-time activities by reason of their age, infirmity or social and economic circumstances.

### ***Objectives, strategies and activities***

The charity's significant activity is the operation of a not-for-profit organisation with the following objectives:

### ***Public benefit***

© The Trustees of the Charity for the year ended 31 August 2021

**North**

**Tr**

## **Relationships with related parties**

### **NorthwoodDay Care Centre**

The charity is managed by trustees of NorthwoodDay Care of donations.

### ***Major risks and management of those risks***

#### ***Risk management***

The charity has identified the risks to which the charity is exposed against fraud and error. The trustees have examined the major risks and set up systems and controls to enable regular reporting to the trustees.

The annual report was approved by the trustees of the charity.

**North**

## **Statement of**

The trustees (who are also the directors of Northwood Past trustees' report and the financial statements in accordance with Generally Accepted Accounting Practice) and applicable law

Company law requires the trustees to prepare financial statements and approve the financial statements unless they are satisfied that the company and of its incoming resources and application of funds. In preparing these financial statements, the trustees are required to

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities Statement of Financial Accounting Standards;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been applied in the financial statements; and
- prepare the financial statements on the going concern basis unless they are satisfied that it is inappropriate to do so.

## **Independent Examiner's Report**

I report to the charity trustees on my examination of the accounts on pages 6 to 14.

### **Respective responsibilities of trustees and examiner**

As the charity's trustees of Northwood Past Times (and also in the preparation of the accounts in accordance with the requirements of the Charities Act 2011)

Having satisfied myself that the accounts of Northwood Past Times are eligible for independent examination, I report in respect of the accounts for the year ended 31 March 2011 in accordance with section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my duties as an independent examiner, I have acted in accordance with the provisions of the Charities Commission under section 145(5)(b) of the 2011 Act.

### **Independent examiner's statement**

I have completed my examination. I confirm that no matter what I have seen or heard, I have no cause to believe:

**North**

**Statement of Financial Activities  
(Including Income and Expenditure Account)**

**Income and Endowments from:**

Charitable activities

Investment income

Total income

**Expenditure on:**

Charitable activities

Total expenditure

Net income

**North**

**(Registrati  
Balance Sho**

**Fixed assets**

Tangible assets

**Current assets**

Stocks

Cash at bank and in hand

**Creditors: Amounts falling due within one year**

**Net current liabilities**

## **Notes to the Financial Statemen**

### **1 Charity status**

The charity is limited by guarantee, incorporated in , and contribute an amount not exceeding £10 towards the assets

The address of its registered office is:

Oak Street

Northwood

Stoke-on-Trent

Staffordshire

ST1 2NW

The principal place of business is:

168-170 Queen's Promenade

Blackpool

Lancashire

## **Notes to the Financial Statemen**

### ***Investment income***

Dividends are recognised once the dividend has been declar

### **Expenditure**

All expenditure is recognised once there is a legal or const and the amount can be measured reliably. All costs are allc that category. Where costs cannot be directly attributed to use of resources, with central staff costs allocated on the b asset's use. Other support costs are allocated based on the s

### ***Charitable activities***

Charitable expenditure comprises those costs incurred by th includes both costs that can be allocated directly to such act

## **Notes to the Financial Statemen**

### **Borrowings**

Interest-bearing borrowings are initially recorded at fair value and are subsequently carried at amortised cost, with the difference between the carrying amount and the principal recognised as a charge to the Statement of Financial Activities.

Interest expense is recognised on the basis of the effective interest rate.

Borrowings are classified as current liabilities unless the carrying amount is due to be repaid at least twelve months after the reporting date.

### **Fund structure**

Unrestricted income funds are general funds that are available for the purposes of the charity.

**Notes to the Financial Staten**

**6 Net incoming/outgoing resources**

Net incoming/(outgoing) resources for the year include:

Depreciation of fixed assets

Appeals and donations

Job retention scheme

UK government grants

Primary purpose trading

Wages and salaries

Food

Heat and light

**Notes to the Financial Staten**

**9 Taxation**

The charity is a registered charity and is therefore exempt fi

**10 Tangible fixed assets**

**Cost**

At 1 September 2020

At 31 August 2021

**North**

## **Notes to the Financial Statem**

### **14 Creditors: amounts falling due after one year**

Bank loans

Included in the creditors are the following amounts due afte

After more than five years by instalments

#### **Bank loans and overdrafts after five years**

Covid Bounce Back Loan- This loan is due for repayment

2.5% Interest rate - the loan was fully repaid in March 2021

## **Notes to the Financial Statemen**

### **17 Related party transactions**

During the year the charity made the following related party

#### **Northwood Day Care Centre**

Northwood Day Care Centre is managed by the same trustee

Northwood Day Care Centre paid invoices on behalf of this  
Northwood Day Care Centre sends its clients to holiday at  
to Northwood Day Care Centre was £182,571 (2020 - £179

#### **A.Thomas**

A. Thomas is a director of this company.

A.Thomas paid funds into the charity totalling £4700 in the

A.Thomas withdraw funds from charity in respect of this lo

A Thomas made donations of £0 (2020-£13480). At the 1

**North**

## **Detailed Statement of Financial**

### **Income and Endowments from:**

Donations and legacies (analysed below)

Charitable activities (analysed below)

Investment income (analysed below)

Total income

### **Expenditure on:**

Charitable activities (analysed below)

Total expenditure

Net income/(expenditure)

**North**

**Detailed Statement of Financial**

***Donations and legacies***

Appeals and donations

***Charitable activities***

UK Government grants

Primary purpose trading

***Investment income***

Interest on cash deposits

**NORTHWOOD PAST TIMES**

England & Wales - Charity number 1142897

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# Accounts

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Company registration number: 07672155

Charity registration number: 1142897

# Northwood Past Times

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 August 2020

# Northwood Past Times

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## Northwood Past Times

### Reference and Administrative Details

|                                    |   |
|------------------------------------|---|
| <b>Trustees</b>                    | W Woodward<br>G Walton<br>E Walton<br>C Ashworth<br>S Rogers<br>Pauline Mitchell<br>Douglas Howle<br>Anthony Thomas                                       |
| <b>Principal Office</b>            | 168-170 Queen's Promenade<br>Blackpool<br>Lancashire<br>FY2 9JN   |
| <b>Registered Office</b>           | Oak Street<br>Northwood<br>Stoke-on-Trent<br>Staffordshire<br>ST1 2NW   |
| <b>Company Registration Number</b> | 07672155  |
| <b>Charity Registration Number</b> | 1142897   |
| <b>Independent Examiner</b>        | Winton Bath Limited<br>Chartered Accountants<br>First Floor<br>6 Ferranti Court<br>Staffordshire Technology Park<br>Stafford<br>Staffordshire<br>ST18 0LQ |

## **Northwood Past Times**

### **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2020.

#### **Trustees**

W Woodward

G Walton

E Walton

C Ashworth

S Rogers

Pauline Mitchell

Douglas Howle

Anthony Thomas (appointed 1 January 2021)

#### **Objectives and activities**

##### ***Objects and aims***

To provide or assist in the provision of facilities for recreation or other leisure time occupation for persons who have need of such facilities by reason of their age, infirmity or social and economic circumstances.

##### ***Objectives, strategies and activities***

The charity's significant activity is the operation of a not for profit hotel in Blackpool for those individuals identified by its stated objective.

##### ***Public benefit***

Our activities are focused on on achieving our objectives and aims by providing those facilities not always readily available or provided by commercial enterprises for the public benefit.

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

#### **Structure, governance and management**

##### ***Nature of governing document***

The charity is controlled by its governing document, the memorandum and articles of association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

##### ***Arrangements for setting key management personnel remuneration***

The trustees are not remunerated for their services.

##### ***Organisational structure***

The committee is managed by the committee of trustees who meet on a monthly basis. The day to day management of the hotel is carried out by Mr A Thomes , the business manager. The company employs full and part time staff.

## **Northwood Past Times**

### **Trustees' Report**

#### **Relationships with related parties**

##### **NorthwoodDay Care Centre**

The charity is managed by trustees of NorthwoodDay Care Centre. The day care centre has provided support during the period by way of donations.

#### ***Major risks and management of those risks***

##### *Risk management*

The charity has identified the risks to which the charity is exposed to ensure that appropriate controls are in place to provide assurance against fraud and error. The trustees have examined the major strategic, business and operational risks which the charity faces and has set up systems and controls to enable regular reporting to lessen the exposure to these risks

The annual report was approved by the trustees of the charity on 6 May 2021 and signed on its behalf by:

.....  
W Woodward  
Trustee

.....  
Anthony Thomas  
Trustee

## Northwood Past Times

### Statement of Trustees' Responsibilities

The trustees (who are also the directors of Northwood Past Times for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

Approved by the trustees of the charity on 6 May 2021 and signed on its behalf by:

.....  
W Woodward  
Trustee

.....  
Anthony Thomas  
Trustee

## Northwood Past Times

### Independent Examiner's Report to the trustees of Northwood Past Times

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 August 2020 which are set out on pages 6 to 16.

#### Respective responsibilities of trustees and examiner

As the charity's trustees of Northwood Past Times (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of Northwood Past Times are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

#### Independent examiner's statement

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

1. accounting records were not kept in respect of Northwood Past Times as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

.....  
Winton Bath Ltd  
Chartered Accountants

First Floor  
6 Ferranti Court  
Staffordshire Technology Park  
Stafford  
Staffordshire  
ST18 0LQ

6 May 2021

## Northwood Past Times

### Statement of Financial Activities for the Year Ended 31 August 2020 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2020<br>£     |
|------------------------------------|------|----------------------------|------------------------|
| <b>Income and Endowments from:</b> |      |                            |                        |
| Donations and legacies             | 3    | 13,480                     | 13,480                 |
| Charitable activities              | 4    | <u>44,352</u>              | <u>44,352</u>          |
| Total income                       |      | <u>57,832</u>              | <u>57,832</u>          |
| <b>Expenditure on:</b>             |      |                            |                        |
| Charitable activities              | 5    | <u>(83,880)</u>            | <u>(83,880)</u>        |
| Total expenditure                  |      | <u>(83,880)</u>            | <u>(83,880)</u>        |
| Net expenditure                    |      | <u>(26,048)</u>            | <u>(26,048)</u>        |
| Net movement in funds              |      | (26,048)                   | (26,048)               |
| <b>Reconciliation of funds</b>     |      |                            |                        |
| Total funds brought forward        |      | <u>(30,259)</u>            | <u>(30,259)</u>        |
| Total funds carried forward        | 16   | <u><u>(56,307)</u></u>     | <u><u>(56,307)</u></u> |
|                                    | Note | Unrestricted<br>funds<br>£ | Total<br>2019<br>£     |
| <b>Income and Endowments from:</b> |      |                            |                        |
| Donations and legacies             | 3    | 15,190                     | 15,190                 |
| Charitable activities              | 4    | <u>86,127</u>              | <u>86,127</u>          |
| Total income                       |      | <u>101,317</u>             | <u>101,317</u>         |
| <b>Expenditure on:</b>             |      |                            |                        |
| Charitable activities              | 5    | <u>(107,221)</u>           | <u>(107,221)</u>       |
| Total expenditure                  |      | <u>(107,221)</u>           | <u>(107,221)</u>       |
| Net expenditure                    |      | <u>(5,904)</u>             | <u>(5,904)</u>         |
| Net movement in funds              |      | (5,904)                    | (5,904)                |
| <b>Reconciliation of funds</b>     |      |                            |                        |
| Total funds brought forward        |      | <u>(24,355)</u>            | <u>(24,355)</u>        |
| Total funds carried forward        | 16   | <u><u>(30,259)</u></u>     | <u><u>(30,259)</u></u> |

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2019 is shown in note 16.

The notes on pages 9 to 16 form an integral part of these financial statements.

**Northwood Past Times**  
**(Registration number: 07672155)**  
**Balance Sheet as at 31 August 2020**

|  | Note | 2020<br>£        | 2019<br>£        |
|--|------|------------------|------------------|
| <b>Fixed assets</b>  |      |                  |                  |
| Tangible assets  | 11   | 227,622          | 235,783          |
| <b>Current assets</b>  |      |                  |                  |
| Stocks   | 12   | 2,000            | 2,000            |
| Cash at bank and in hand                                       | 13   | <u>18,577</u>    | <u>2,785</u>     |
|  |      | 20,577           | 4,785            |
| <b>Creditors: Amounts falling due within one year</b>          | 14   | <u>(280,141)</u> | <u>(198,259)</u> |
| <b>Net current liabilities</b>                                 |      | <u>(259,564)</u> | <u>(193,474)</u> |
| <b>Total assets less current liabilities</b>                   |      | (31,942)         | 42,309           |
| <b>Creditors: Amounts falling due after more than one year</b> | 15   | <u>(24,366)</u>  | <u>(72,568)</u>  |
| <b>Net liabilities</b>   |      | <u>(56,308)</u>  | <u>(30,259)</u>  |
| <b>Funds of the charity:</b>                                   |      |                  |                  |
| <b>Unrestricted income funds</b>                               |      |                  |                  |
| Unrestricted funds   |      | <u>(56,307)</u>  | <u>(30,259)</u>  |
| <b>Total funds</b>   | 16   | <u>(56,307)</u>  | <u>(30,259)</u>  |
| <b>Balance sheet is out of balance</b>                         |      | (1)              | -                |

For the financial year ending 31 August 2020 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 9 to 16 form an integral part of these financial statements.

**Northwood Past Times**

**(Registration number: 07672155)  
Balance Sheet as at 31 August 2020**

The financial statements on pages 6 to 16 were approved by the trustees, and authorised for issue on 6 May 2021 and signed on their behalf by:

.....  
W Woodward  
Trustee

.....  
Anthony Thomas  
Trustee

The notes on pages 9 to 16 form an integral part of these financial statements.

# Northwood Past Times

## Notes to the Financial Statements for the Year Ended 31 August 2020

### 1 Charity status

The charity is limited by guarantee, incorporated in , and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £10 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Oak Street  
Northwood  
Stoke-on-Trent  
Staffordshire  
ST1 2NW

The principal place of business is:

168-170 Queen's Promenade  
Blackpool  
Lancashire  
FY2 9JN

These financial statements were authorised for issue by the trustees on 6 May 2021.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

#### Basis of preparation

Northwood Past Times meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

#### ***Donations and legacies***

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

#### ***Investment income***

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### ***Charitable activities***

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and 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.

#### **Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### **Governance costs**

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

| Asset class           | Depreciation method and rate |
|-----------------------|------------------------------|
| Land and Buildings    | 4% on cost                   |
| Fixtures and fittings | 20% on reducing balance      |
| Motor vehicles        | 25% on reducing balance      |

#### Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

#### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

#### Fund structure

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

### 3 Income from donations and legacies

|                            | Unrestricted<br>funds<br>General<br>£ | Total<br>2020<br>£ |
|----------------------------|---------------------------------------|--------------------|
| Donations and legacies;    |                                       |                    |
| Donations from individuals | 13,480                                | 13,480             |
|                            | <u>13,480</u>                         | <u>13,480</u>      |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2020

|   | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>2019<br/>£</b> |
|---|---|-----------------------------|
| Donations and legacies;<br>Donations from individuals | <u>15,190</u>                                   | <u>15,190</u>               |
|   | <u>15,190</u>                                   | <u>15,190</u>               |

#### 4 Income from charitable activities

|               | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|---------------|---|-----------------------------|
| Hotel trading | <u>36,016</u>                                   | <u>36,016</u>               |

#### 5 Expenditure on charitable activities

|               | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>2020<br/>£</b> |
|---------------|---|-----------------------------|
| Hotel trading | <u>81,455</u>                                   | <u>81,455</u>               |

|               | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total<br/>2019<br/>£</b> |
|---------------|---|-----------------------------|
| Hotel trading | <u>107,221</u>                                  | <u>107,221</u>              |

#### 6 Analysis of governance and support costs

##### Governance costs

Accountancy and independent examiner fee for 2020 is £1,800 (2019 - £1,800).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 7 Net incoming/outgoing resources

Net outgoing resources for the year include:

|                              | 2020     | 2019     |
|------------------------------|----------|----------|
|                              | £        | £        |
| Depreciation of fixed assets | 8,161    | 8,856    |
| Appeals and donations        | 13,480   | 15,190   |
| Job retention scheme         | 7,710    | -        |
| UK government grants         | 10,625   | -        |
| Primary purpose trading      | 26,016   | 86,127   |
| Wages and salaries           | (30,108) | (45,867) |
| Food                         | (9,351)  | (10,255) |
| Heat and light               | (5,228)  | (7,181)  |
| Rates and insurance          | (10,495) | (11,601) |
| Repairs and renewals         | (10,772) | (3,369)  |
| Laundry services             | (1,509)  | (3,504)  |

#### 8 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

#### 9 Staff costs

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

|                       | 2020 | 2019 |
|-----------------------|------|------|
|                       | No   | No   |
| Management            | 1    | 1    |
| Provision of services | 2    | 2    |
|                       | 3    | 3    |

Contributions to the employee pension schemes for the year totalled £890 (2019 - £986).

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 11 Tangible fixed assets

|                       | Land and<br>buildings<br>£ | Furniture and<br>equipment<br>£ | Motor vehicles<br>£ | Total<br>£ |
|-----------------------|----------------------------|---------------------------------|---------------------|------------|
| <b>Cost</b>           |                            |                                 |                     |            |
| At 1 September 2019   | 270,000                    | 76,574                          | 2,000               | 348,574    |
| At 31 August 2020     | 270,000                    | 76,574                          | 2,000               | 348,574    |
| <b>Depreciation</b>   |                            |                                 |                     |            |
| At 1 September 2019   | 47,952                     | 63,106                          | 1,733               | 112,791    |
| Charge for the year   | 5,400                      | 2,694                           | 67                  | 8,161      |
| At 31 August 2020     | 53,352                     | 65,800                          | 1,800               | 120,952    |
| <b>Net book value</b> |                            |                                 |                     |            |
| At 31 August 2020     | 216,648                    | 10,774                          | 200                 | 227,622    |
| At 31 August 2019     | 222,048                    | 13,468                          | 267                 | 235,783    |

#### 12 Stock

|        | 2020<br>£ | 2019<br>£ |
|--------|-----------|-----------|
| Stocks | 2,000     | 2,000     |

#### 13 Cash and cash equivalents

|              | 2020<br>£ | 2019<br>£ |
|--------------|-----------|-----------|
| Cash on hand | 52        | 50        |
| Cash at bank | 18,525    | 2,735     |
|              | 18,577    | 2,785     |

#### 14 Creditors: amounts falling due within one year

|                                    | 2020<br>£ | 2019<br>£ |
|------------------------------------|-----------|-----------|
| Bank loans                         | 634       | 9,882     |
| Other taxation and social security | 49        | 135       |
| Other creditors                    | 277,658   | 186,442   |
| Accruals                           | 1,800     | 1,800     |
|                                    | 280,141   | 198,259   |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2020

Creditors due within one year includes the following liabilities, on which security has been given by the charity:

|                        | <b>2020</b> | <b>2019</b>  |
|------------------------|-------------|--------------|
|                        | <b>£</b>    | <b>£</b>     |
| Bank Loan              | -           | 9,882        |
| Covid Bounce back loan | 634         | -            |
|                        | <u>634</u>  | <u>9,882</u> |
|                        | <u>634</u>  | <u>9,882</u> |

The company`s bankers hold a fixed and floating charge over all of the company`s assets.  
In June 2020 the company repaid the bank loan in full.

#### 15 Creditors: amounts falling due after one year

|            | <b>2020</b>   | <b>2019</b>   |
|------------|---------------|---------------|
|            | <b>£</b>      | <b>£</b>      |
| Bank loans | <u>24,366</u> | <u>72,568</u> |

Included in the creditors are the following amounts due after more than five years:

|   | <b>2020</b>     | <b>2019</b>     |
|---|-----------------|-----------------|
|   | <b>£</b>        | <b>£</b>        |
| After more than five years by instalments | <u>(18,204)</u> | <u>(41,205)</u> |

#### Bank loans and overdrafts after five years

Covid Bounce Back Loan- This loan is due for repayment commencing in May 2021 and ending in May 2031 at a rate of interest of 2.5%

#### 16 Funds

|                           | <b>Balance at 1<br/>September<br/>2019</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Balance at 31<br/>August 2020</b> |
|---------------------------|--|-------------------------------|-------------------------------|--------------------------------------|
|                           | <b>£</b>                                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>                             |
| <b>Unrestricted funds</b> |  |                               |                               |                                      |
| General                   | <u>(30,259)</u>                            | <u>57,832</u>                 | <u>(83,880)</u>               | <u>(56,307)</u>                      |

|                           | <b>Balance at 1<br/>September<br/>2018</b> | <b>Incoming<br/>resources</b> | <b>Resources<br/>expended</b> | <b>Balance at 31<br/>August 2019</b> |
|---------------------------|--|-------------------------------|-------------------------------|--------------------------------------|
|                           | <b>£</b>                                   | <b>£</b>                      | <b>£</b>                      | <b>£</b>                             |
| <b>Unrestricted funds</b> |  |                               |                               |                                      |
| General                   | <u>(24,355)</u>                            | <u>101,317</u>                | <u>(107,221)</u>              | <u>(30,259)</u>                      |

## Northwood Past Times

### Notes to the Financial Statements for the Year Ended 31 August 2020

#### 17 Analysis of net assets between funds

|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total funds at<br/>31 August<br/>2020<br/>£</b> |
|-----------------------|---|--|
| Tangible fixed assets | 227,622   | 227,622  |
| Current assets        | 20,577  | 20,577   |
| Current liabilities   | (280,141)                                       | (280,141)  |
| Creditors over 1 year | <u>(24,366)</u>                                 | <u>(24,366)</u>                                    |
| Total net assets      | <u>(56,308)</u>                                 | <u>(56,308)</u>                                    |

|                       | <b>Unrestricted<br/>funds<br/>General<br/>£</b> | <b>Total funds at<br/>31 August<br/>2019<br/>£</b> |
|-----------------------|---|--|
| Tangible fixed assets | 235,783   | 235,783  |
| Current assets        | 4,785   | 4,785  |
| Current liabilities   | (198,259)                                       | (198,259)  |
| Creditors over 1 year | <u>(72,568)</u>                                 | <u>(72,568)</u>                                    |
| Total net assets      | <u>(30,259)</u>                                 | <u>(30,259)</u>                                    |

#### 18 Related party transactions

During the year the charity made the following related party transactions:

##### **Northwood Day Care Centre**

Northwood Day Care Centre is managed by the same trustees that manage this charity.

Northwood Day Care Centre donated £13480 (2019-£15190) to this charity in the year.

Northwood Day Care Centre sends its clients to holiday at the hotel owned by this charity. At the balance sheet date the amount due to Northwood Day Care Centre was £179,619 (2019 - £177,119).