

**Borras Park Full Day Care Provision**

**Financial Statements**

**For The Year Ended 31 March 2025**

**Borras Park Full Day Care Provision  
Reference and Administrative Details**

<b>Charity Name</b>	Borras Park Full Day Care Provision
<b>Charity Number</b>	1179617
<b>Principal Address</b>	Borras Park Primary School Borras Park Road Wreccsam LL12 7TH
<b>Trustees</b>	Natalie Rose Critchlow Sian Jones Deanne Jones Jennifer Diane Jones Michaela Lloyd Robert Nicholson
<b>Accountant</b>	Community Accounting Services Ltd 7 Napoleon Drive Shrewsbury SY3 5PH

**Trustees' Report  
of Borrass Park Full Day Care Provision  
on the Accounts for the Year Ended 31 March 2025**

The trustees present their annual report and financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

**Structure, Governance and Management**

Borrass park Full Day Care provision is a registered charity, number 1179617, and is constituted as a Charitable Incorporated Organisation (CIO) whose only voting members are its charity trustees. The charity is located in buildings within Borrass Park Community Primary School in Wrexham, North Wales.

The Charitable Incorporated Organisation was established by former Governors of the Borrass Park Playscheme Committee who are now the charity trustees. The net assets from the former Borrass Park After School Play Scheme were transferred to the charity as a donation when the charity was established on 21 August 2018.

At the trustee meetings, which are held at least three times a year, the trustees agree the broad strategy and areas of activity for the CIO including consideration of fund raising, investment, reserves and risk management policies and performance.

The day to day administration of funds and the processing and handling of applications is delegated to the Manager and Deputy Manager of the setting who are not Trustees but have delegated responsibility to manage the funds.

The Responsible Individuals for the setting are both Trustees and they monitor the funds and make recommendations to the Trustees concerning the funds.

There is a child protection policy in place. Criminal Records Bureau checks are carried out prior to commencement of employment or trusteeship and checks are carried out again in line with statutory requirements.

**Objectives and Activities**

The objectives of Borrass Park Full Day Care Provision are for the public benefit, to advance the development and education of children in particular by:

1. Providing sessional and full day care;
2. Promoting their care and safety;
3. Promoting their education and promoting parental involvement;
4. Promoting their health and wellbeing;
5. Providing services to support them and their families and carers.

Aims and Purposes

Borrass Park Full Day Care Provision has the responsibility of co-operating with Borrass Park Primary School and Wrexham Local Authority in providing wrap around childcare to complement and operate alongside the educational provision provided within Borrass Park Primary school, thus providing full day care for children of parents who are working or requiring respite care.

Providing Sessional and Full Day Care

Borrass Park Full Day Care Provision is situated in Wrexham. The setting is open from 8.00 – 18.00 Monday to Friday, closing for two weeks at Christmas and also on bank holidays. The service is registered to care for up to 71 children aged up to 12 years.

Funded places are offered for children aged 3 to 4 as part of Early Entitlement or Nursery Plus which means the service is inspected by both Estyn and CIW. We underwent a joint CIW/Estyn inspection in January 2019 and secured judgements of 'Good' in all six areas including Wellbeing, Learning, Care and Development, Teaching and Assessment, Environment and Leadership and Management.

A further CIW inspection was recently undertaken in March 2023 with judgements of 'Excellent' in all four areas: Wellbeing, Care and Development, Environment and Leadership and Management.

In planning our activities for the year we kept in mind the Charity Commission's guidance on public benefit at our trustee meetings.

Borras Park Full Day Care Provision offers a full day care service to Parents and Families who need childcare facilities for children who attend Borras Park Primary school for part or all of the day.

The main activities are as follows:

1. Breakfast Club for children attending Playgroup, Early Entitlement and Flying Start from 8- 9am
2. Nursery Plus between 9 to 12.30 or 11.30 to 3.00 for children who receive part time Nursery education in the school
3. Playgroup and Playgroup Plus
4. Flying Start
5. After School Club from 3.00 to 6 p.m.
6. Holiday sessions are available between 8am to 1pm and 1pm to 6 pm
7. These activities benefit young people by developing their self-confidence and social skills, providing respite care for families, and providing opportunities for parents to work knowing their children are in a safe environment. These are open to the wider community when there is sufficient space.

#### Promoting their care and Safety

We provide a nurturing environment where each child can develop and fulfil his or her potential, building their self confidence and social skills whilst parents feel safe in the knowledge that their children are provided for when they are working.

Staff are caring and responsive to the individual needs of the children. Planning is focused on ensuring children develop a range of skills and learn through exciting play opportunities. Partnerships are developed that benefit the care and experiences of the children.

Practitioners understand and implement the policies and procedures of the setting successfully and promote safety well through regular first aid training, fire practice and risk assessments.

Practitioners promote healthy lifestyles and snacks effectively, developing children's physical skills positively while being active in the fresh air and promoting good hygiene practice. All practitioners have a friendly approach to care giving and manage interactions fairly and consistently. They praise all children for their efforts and celebrate these achievements well.

#### Promoting their Education and Promoting Parental Involvement

Practitioners develop strong partnerships with parents that support children's wellbeing. Home visits are arranged before children start at the setting to enable us to get to know the children and their families well and provide them with the care they need.

Parents are also invited in to the setting prior to their starting date to meet the staff and find out more about our service and to learn how to support their child and promote further learning opportunities at home.

Parents have continued dialogue with staff via the online digital platform 'Seesaw' and 'I-Pal' which is used for information sharing.

Good procedures are in place to support children with additional learning needs. These are addressed in a variety of ways including dialogue with parents, multi agency meetings, individual care and developmental plans, one page pupil profiles and behaviour plans actioned in partnership with parents.

Applications for short term funding are available via Wrexham Family Information Service to allow children with a disability and/or additional need to access our childcare setting, where the childcare is needed to promote the wellbeing of the child/family. Extra Hands support/Rainbow funding may be available, subject to specific criteria, so that the child can attend because the setting has taken all reasonable measures to meet the child's requirements and is unable to meet the needs of the child without additional funding for a member of staff to provide support.

#### Promoting their health and wellbeing

Borras Park Full Day Care Provision is fully aware of the responsibility to keep children safe and we are committed to promoting and supporting children to have a healthy lifestyle. Children are given healthy snack and meal choices which are compliant with nutritional standards and requirements for Wales. We are committed to providing children with lots of opportunities to be active and be outside and encourage children to freely explore their environment and participate in regular forest school activities and outdoor play. Children's well being is at the heart of the service. Children enjoy attending and learning through the extensive and wide ranging activities and resources available.

### Providing Services to support them and their families and Carers.

Working families are able to apply for Welsh Government funded free childcare for up to 30 hours a week for children aged between 3 and 4 years old.

We also operate a number of Childcare Voucher schemes and are registered with the Welsh Government Tax Free Childcare scheme to help working parents pay for childcare. Eligible parents get a government contribution each year per child towards the cost of their childcare. This rises for disabled children.

Trustees of the Charity have considered the guidance on Public Benefit in section 17 (5) of the Charities Act and the Charities (Accounts and Reports) Regulations 2008 to offer the opportunity for beneficiaries to apply for an Assisted Place. Through our Assisted Place Scheme, funding is available to support the improvement in the welfare or quality of life of a child with a disability / additional learning need, or a child in need by accessing quality childcare to support the child's needs.

Subject to funds and Trustee approval children are able to apply for a limited number of sessions per week for up to 12 weeks initially. Placements are reviewed every 12 weeks by the Trustees with consideration of the guidance on Public Benefit, and subject to funding, availability can be extended. Referrals can be made via a range of different agencies including: Health Visitors, Social Workers, schools, Child Health and Disability Team and many more.

Where there is sufficient space and places for additional service users, we are open to families from other settings during the school holidays.

We are grateful that our Trustees appreciate the value of our service and understand the vital role it plays in enabling parents to work. Our Trustees are all volunteers who know and have a vested interest in our setting.

Without this valuable contribution of time, energy and expertise we would not have been able to achieve so much.

### **Appointment and Induction of Trustees**

New trustees are appointed by the existing trustees and serve for two years, after which they may put themselves forward for re-appointment.

The constitution provides for a minimum of three trustees to a maximum of 12 charity trustees.

New trustees may be sought by open advertisement but the ultimate decision on selection is a matter for the existing trustees.

On appointment new trustees sign a model trustee declaration statement committing them to giving of their time and expertise.

New trustees will have an initial meeting with the Chair and the trustees and will receive a welcome pack with a copy of the constitution, the annual report and the Charity Commission's guidance 'The Essential Trustee: What you need to know' and 'Charities and Public Benefit'.

All trustees give of their time freely and no trustee remuneration was paid last year. Trustees are required to disclose all relevant interests and register them with the Chair of the Committee and withdraw from decisions where a conflict of interest arises.

### **Risk Management**

The trustees have considered the major risks to which the charity is exposed and have reviewed those risks and established systems and procedures to manage those risks. The trustees consider a decline in funding through withdrawal of Government/LA funding by failure to renew the Early Entitlement contract or withdrawal of the funded 30 hours free childcare by Welsh Government to constitute the charity's major financial risk. The trustees manage this risk by ensuring that funding is secured in advance for those childcare spaces and that there are sufficient reserves in place should the funding be suddenly withdrawn.

Our major operational risk is the availability of space and the fluctuating costs of rental agreement which is controlled by the school and the Local Authority. The trustees manage this risk by holding sufficient funds to invest towards securing new premises and ensuring that there is a written agreement in place between ourselves and the local authority in terms of funding and secured leasehold benefits.

## **Achievements and Performance in the year**

The new financial year brought increasing costs in staffing and premises which reflected rises in the minimum wage and inflated energy prices. As a result, Trustees agreed to a slight increase in fees for service users. Increases were kept to a minimum, with the Charity absorbing most of the extra costs and trying to avoid passing these rising costs to parents, thus remaining competitive in comparison to similar settings in the area.

An Open Day for prospective Parents and new Nursery parents to visit and coffee mornings for new EE children were held prior to the starting dates for the new intake. These were well attended and attracted additional applications from Parents who had initially intended to keep their children at their current setting. Playgroup and Flying Start continued to be popular, with demand often exceeding the number of spaces we could provide.

Transitions for the new Nursery intake into school were handled much more sensitively this year largely due to support from the charity. Younger children were often getting overwhelmed attending school Breakfast Club in the school hall. As a result, the Full Day Care setting agreed to facilitate Breakfast club for the new Nursery intake during Autumn term to ensure they remained in smaller groups, in their familiar setting with familiar staff, until they grew more confident and secure in the school environment and were able to move to the larger school hall after Christmas. This was welcomed by Parents and feedback was positive.

Parents and stakeholders continued to be consulted via questionnaires and the setting was recognised for many strengths including the Outdoor environment, whilst continuing to work on areas for improvement.

Careful planning of space has been essential to accommodate the increased numbers of younger children, and this has evolved as staff have worked out what works well and what needed improving.

The number of children using Nursery Plus this year was approximately 24 a.m. and up to 32 p.m.

11 children started Early Entitlement in January, with a further 5 starting after Easter.

Flying Start continues to be successful, with 7 pupils in Flying Start and 5 children accessing Playgroup. Along with 64 children using After School Club, this amounted to a daily average of 120 children in the whole unit and spaces are often at a premium.

### Staffing

The charity experienced several staffing changes in close succession this year which proved to be challenging and had an impact at leadership level. Trustees considered various strategies to address the issue and retain staff. However, recruitment was unsuccessful via our normal platforms, and Trustees were forced to consider other options including approaching an external provider who specialises in delivering childcare in several Nurseries and After school clubs, across the region.

Although this type of structure works successfully in other Nurseries and After school clubs which are just starting out, it proved to be more complex due to the nature of our charity status and management of assets. Trustees took legal advice to consider the best possible option for the setting, staff and children within, and eventually made the decision to continue as we are and devise strategies to manage future risks more effectively.

In the interim period the After School Club Supervisor returning from Maternity leave stepped up to take first the Deputy role and later the Acting Manager role with considerable success. Additional staff members from S4YC were employed to cover the posts and local Supply agency Educate was also used to cover staff sickness emergencies. All current staff remained professional throughout and were an asset to the setting.

### Lease

Trustees agreed a proposed increase to the annual lease at the start of April from £12,000 to £14,283 to reflect the increased costs in the school building budget this year. This will address increases in electric, gas and water supplies. Payments go out monthly and the increase took effect on April 1st 2024.

### Assisted Places

Assisted places were not requested this year despite the increasing demand for bookings. However the number of children with additional learning needs accessing the setting has risen slightly, and the ratio of staff to children is always increased on days when known children requiring additional support are booked in. Staff know the children well and modify activities and diet to reflect the individual needs.

### Trustee Committee

The Trustee Committee remained at six members this year but Trustees have agreed that we need to recruit additional Trustees in the light of the decision to continue without an external provider.

For the second year in succession Rob Nicholson agreed to continue as Chair, but this will be his last year in office due to his commitment to projects in school.

Financial procedures continue to be monitored rigorously and Trustees will review their roles this year to ensure more even distribution of tasks and workload.

### Fees

In line with inflation and spiralling costs, fees increased at the start of the new financial year 1st April 2024, but will need to increase again for the new intake in September 2025.

### Premises

Minor changes were made to the interior this year to refresh tired resources and replenish clearly defined learning zones. However, attention focused predominantly on improving the outdoor learning environments, to provide enhanced access for all ages, and facilitate a wider range of activities. This was aimed to promote holistic development for even the youngest of children across physical, social, cognitive, and emotional areas, while also strengthening the quality of outdoor play in general.

### Continued Professional Development

Professional Development this year has been thorough and followed CIW regulations. All staff accessed the advanced safeguarding and first aid qualifications in line with the new standards, as well as the Early Education and Flying Start training.

Staff are given opportunities to develop their roles and responsibilities through a continued system of supervisions, staff meetings and a well organised appraisal process. Such opportunities drive improvement and ensure training needs are addressed.

There is a strong culture of continuous professional development, and Management of the setting work closely with Coleg Cambria to ensure staff are all appropriately qualified, with at least one member of staff having recently completed a play work qualification and other newer staff working towards the qualification.

### **Financial Review**

Our main source of funds this year has been through the Government funded Childcare scheme for working parents, Early Entitlement and Flying Start funding and fees for those children accessing the service for additional periods. As a charity we use general funds to subsidise assisted places and although we raised fees at the start of the financial year, our fees are highly competitive in comparison to other Childcare settings in the area.

Grant funding was not applied for this year following the continued uncertainty over continuity of the setting as a charitable concern. However, other areas of interest which previously had restricted access, particularly the forest school area and vegetable plot, were cleared, opened up and redeveloped with age appropriate imaginative resources in defined areas to address the needs of all children aged 2 -12.

Access to the setting is free- flow with all children throughout the setting able to benefit, thus supporting the key objectives of the charity. Play areas such as the water and sand play stations, the Den and mud kitchen are extremely well placed with extensive resources which challenge, and consistently stimulate children's curiosity and interest. Playgroup children have their own outdoor play area as well as being able to access the Forest school area.

Enquiries have also been made to purchase panels for the side of the shelter, following the poor summer last year. This is still work in progress.

Other works to be considered include the purchase of a log cabin or similar to house the additional number of children requiring After School club. This will require approval from both the LA and CIW, so is work in progress. However it would be ideal to house the older children, as they need a separate more permanent space away from the Nursery Plus resources.

Full Day Care staff are also looking at additional safety measures to secure the side of the building which although gated and fenced is away from the main playground and out of view.

Lease agreement remained the same April 2024 to 31st March 2025 at £14,283 for the financial year but Trustees and Governors will review the agreement again next year in line with inflation.

Income for the year ended 31st March 2025 was £349,547 with a surplus being made of £8,339. Expenditure is now levelling out as the setting is fully refurbished and resourced appropriately.

Wage costs remained steady this year but increased with the national pay rises and the increased adult to children ratios needed for Playgroup and Flying Start.

Other costs look consistent year on year given the level of trading.

At the year end funds stood at £356,978

The majority of income is applied to the clubs related activities and maintaining the ratios of staffing and subsequent costs in line with CIW national minimum standards. In the next twelve months, the Trustees anticipate:

- Continuation of the funded free Childcare from Welsh Government.
- Continuation of funding for Early Entitlement places
- £14,283+ expenditure on annual lease of premises
- Continued expenditure linked to changing provision to adapt the setting to meet the criteria for the accreditation for 'The curiosity Approach' ethos.
- Funding from Flying Start

### **Reserves Policy**

It is Trustee policy to maintain a balance on unrestricted funds (if possible), which equates to at least three months unrestricted payments.

As a non-profit making charity we have reviewed the Full Day Care Provision's need for reserves in line with our constitution and guidance issued by the Charity Commission and the pre-school Learning

Therefore the charity will set aside three months unrestricted payments amounting to £90,000 which will cover wages and basic expenditure to cover emergency situations that may arise from time to time, such as the recent pandemic, lower occupancy levels, redundancy or a source of funding not being renewed.

We still need to set aside funds for future projects particularly those that would benefit the Community, and we are always actively looking for grant funding to enhance any future projects.

As a non profit making charity we have reviewed the Full Day Care Provision's need for reserves in line with our constitution and guidance issued by the Charity Commission and the pre-school Learning Alliance.

### **Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Rob Nicholson**

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**Chair**

**Date**

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**Independent Examiner's Report to the  
Management Committee Borrass Park Full Day Care Provision  
on the Accounts for the Year Ended 31 March 2025**

**Basis of independent examiner's report**

We report on the accounts of Borrass Park Full Day Care Provision for the year ended 31 March 2025 which are set out on pages 2-14.

The Group's officers are responsible for the preparation of the accounts. The Group's officers consider that an audit is not required for this year and that an independent examination is needed.

It is our responsibility to:

- examine the accounts
- to follow the general directions for the conduct of an independent examination
- to state whether particular matters have come to our attention.

**Basis of independent examiner's statement**

Our examination was carried out in accordance with general directions for an independent examination. An examination includes a review of the accounting records kept by the committee and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a committee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently we do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

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

1. which gives us reasonable cause to believe that in, any material respect, the requirements
  - to keep appropriate accounting records; and
  - to prepare accounts which accord with the accounting records and comply with applicable financial reporting standardshave not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Community Accounting Services*

**Community Accounting Services Ltd  
7 Napoleon Drive  
Shrewsbury  
SY3 5PH**

**Date:** 28/01/2026

**Borras Park Full Day Care Provision**  
**Statement of Financial Activities**  
**for the Year Ended 31 March 2025**

	<b>Note</b>	<b>Unrestricted Funds 2025 £</b>	<b>Restricted Funds 2025 £</b>	<b>Total Funds 2025 £</b>	<i>Total Funds 2024 £</i>
<b>Incoming Resources</b>					
Incoming resources from generated funds:					
Voluntary income	<b>3</b>	<b>12,781</b>	-	<b>12,781</b>	<i>14,713</i>
Incoming resources from charitable activities	<b>4</b>	<b>336,737</b>	-	<b>336,737</b>	<i>280,080</i>
Bank interest received		<b>29</b>	-	<b>29</b>	<i>30</i>
<b>Total Incoming Resources</b>		<b>349,547</b>	-	<b>349,547</b>	<i>294,823</i>
<b>Resources Expended</b>					
Charitable Activities	<b>5</b>	<b>340,383</b>	-	<b>340,383</b>	<i>316,732</i>
Governance costs	<b>6</b>	<b>825</b>	-	<b>825</b>	<i>675</i>
<b>Total Resources Expended</b>		<b>341,208</b>	-	<b>341,208</b>	<i>317,407</i>
<b>Net Incoming Resources Before Transfers</b>		<b>8,339</b>	-	<b>8,339</b>	<i>(22,584)</i>
<b>Transfer Between Funds</b>		-	-	-	-
<b>Net Incoming Resources</b>		<b>8,339</b>	-	<b>8,339</b>	<i>(22,584)</i>
Fund balance brought forward as at 1 April 2024		<b>348,639</b>	-	<b>348,639</b>	<i>371,223</i>
<b>Fund Balance Carried Forward at 31 March 2025</b>		<b>356,978</b>	-	<b>356,978</b>	<i>348,639</i>

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

**Borras Park Full Day Care Provision**  
**Balance Sheet**  
**as at 31 March 2025**

	Note	2025		2024	
		£	£	£	£
<b>Fixed Assets</b>	<b>8</b>				
Tangible Fixed Assets			41,798		38,664
<b>Current Assets</b>					
Bank balances		316,563		308,634	
Debtors	9	<u>1,123</u>		<u>3,234</u>	
			317,686		311,868
<b>Current Liabilities</b>					
Creditors	10	<u>(2,506)</u>		<u>(1,893)</u>	
(due in less than 1 year)			(2,506)		(1,893)
<b>Net Assets</b>			<u><u>356,978</u></u>		<u><u>348,639</u></u>
 <b>Represented by Funds</b>					
Unrestricted fund	12		356,978		348,639
Restricted funds	12		-		-
			<u><u>356,978</u></u>		<u><u>348,639</u></u>

The Trustees approve the accounts which comprise of the SOFA, the Balance Sheet and the related notes and acknowledge their responsibility for the accounts, including the appropriateness of the applicable financial reporting framework, and for providing Community accounting Services Ltd with all information and explanations necessary for their compilation.

**Rob Nicholson**

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**Chair**

**Date**

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**Borras Park Full Day Care Provision  
Notes to the Financial Statements  
for the Year Ended 31 March 2025**

**1. Accounting Policies**

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

**(a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the Charities SORP (FRS 102) together with update Bulletin 1.

**(b) Fund accounting**

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

**(c) Incoming resources**

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

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

**(d) Resources Expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is recognised on an accrual basis and is reported as part of the expenditure to which it relates:

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the Independent Examiner's fee and payroll costs.

All costs are allocated between the expenditure categories of the SOFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. Floor areas, per capita or estimated usage.

**(e) Fixed Assets**

Fixed assets are stated at cost less accumulated depreciation. 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:

Fixtures, fittings and equipment	15% reducing balance basis
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Impairment reviews are carried out as and when evidence comes to light that the recoverable amount of a functional fixed asset is below its net book value due to damage, obsolescence or other relevant factors.

**2 Trustee's Remuneration**

No Trustees received a remuneration during the year.

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

**Borras Park Full Day Care Provision**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2025**

**3 Voluntary Income**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Grants received	-	-	-	1,145
Other income	12,781	-	12,781	13,568
Total	<u>12,781</u>	<u>-</u>	<u>12,781</u>	<u>14,713</u>

**4 Incoming resources from charitable activities**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Club fees	336,737	-	336,737	280,080
Total	<u>336,737</u>	<u>-</u>	<u>336,737</u>	<u>280,080</u>

**5 Resources Expended -  
Charitable Activities**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
<b>Support Costs</b>				
Wages and salaries	240,760	-	240,760	239,810
Employers NIC	8,149	-	8,149	6,976
Pensions	3,287	-	3,287	3,392
Staff training and welfare	4,525	-	4,525	1,508
Payroll charges	1,459	-	1,459	1,514
Temporary staff	16,651	-	16,651	1,130
Other legal and professional fees	744	-	-	1,130
Loss on disposal of tangible fixed assets	3,555	-	3,555	3,955
Depreciation of tangible fixed assets	7,376	-	7,376	6,823
<b>Direct costs</b>				
Purchases	21,294	-	21,294	22,516
Postage, Printing & Stationery	1,277	-	1,277	698
Computer costs	2,140	-	2,140	2,194
Rent	15,283	-	15,283	12,000
Insurance	2,005	-	2,005	1,912
Telephone	243	-	243	398
Subscriptions	114	-	114	-
Repairs and maintenance	5,389	-	5,389	6,622
Cleaning	4,909	-	4,909	4,855
Travel	-	-	-	-
Miscellaneous costs	1,191	-	1,191	397
Contribution to sustainable communities	-	-	-	-
Interest paid	-	-	-	-
Bank charges	32	-	32	32
Total	<u>340,383</u>	<u>-</u>	<u>339,639</u>	<u>317,862</u>

**6 Governance Costs**

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Total Funds 2024 £
Independent Examiner's fee	825	-	825	675

**Borras Park Full Day Care Provision**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2025**

**7 Net Incoming Resources for the Year**

	2025	2024
This is stated after charging:		
Depreciation of owned assets	<u>7,376</u>	<u>6,823</u>

**8 Tangible Fixed Assets**

	Fixtures, Fittings & Equipment £
<b>Cost</b>	
Cost brought forward as at 1 April 2024	66,369
Additions	14,065
Disposals	<u>(4,684)</u>
As at 31 March 2025	<u>75,750</u>
<b>Depreciation</b>	
Brought forward as at 1 April 2024	27,705
Charge for the year	7,376
Depreciation on disposals	<u>(1,129)</u>
As at 31 March 2025	<u>33,952</u>
<b>Net Book Value</b>	
As at 31 March 2024	38,664
As at 31 March 2025	<u>41,798</u>

**9 Debtors**

	2025 £	2024 £
Prepayments	<u>1,123</u>	<u>3,234</u>
	<u>1,123</u>	<u>3,234</u>

**10 Creditors - due in less than one year**

	2025 £	2024 £
HMRC PAYE	1,218	1,218
Accruals	<u>1,288</u>	<u>675</u>
	<u>2,506</u>	<u>1,893</u>

**Borras Park Full Day Care Provision**  
**Notes to the Financial Statements**  
**for the Year Ended 31 March 2025**

**10 Analysis of Net Assets Between Funds**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
Tangible Fixed Assets	41,798	-	41,798
Current Assets	317,686	-	317,686
Current Liabilities	(2,506)	-	(2,506)
Net Assets at 31 March 2025	<u>356,978</u>	<u>-</u>	<u>356,978</u>

11 Statement of Funds	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers in/(out) £	Carried Forward £
Unrestricted Funds	348,639	349,547	(341,208)	-	356,978
Restricted Funds	-	-	-	-	-
Total of Funds	<u>348,639</u>	<u>349,547</u>	<u>(341,208)</u>	<u>-</u>	<u>356,978</u>