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COMPANY REGISTRATION NUMBER: SC223028
CHARITY REGISTRATION NUMBER: SC032151

Crown Corner Club
Company Limited by Guarantee
Unaudited Financial Statements
31 July 2025

RITSONS
Chartered Accountants
Forbes House
36 Huntly Street
Inverness
IV3 5PR

Crown Corner Club
Company Limited by Guarantee
Financial Statements
Year ended 31 July 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	4
Statement of financial activities (including income and expenditure account)	6
Statement of financial position	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	18

Crown Corner Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 July 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 July 2025.

Reference and administrative details

Registered charity name Crown Corner Club

Charity registration number SC032151

Company registration number SC223028

Principal office and registered office Crown Church
Kingsmill Road
Inverness
IV2 3JT
Scotland

The trustees

A R Moore
A Cameron
L S Wemyss
J M Sikkema
J Smith
D F Mason

Company secretary S Darlington

Person to whom day to day Running of the charity Delegated to F Green from August 2024 to July 2025
J Guthrie from July 25 onward

Independent examiner Gemma Palombo M.A.(Hons) C.A.
Forbes House
36 Huntly Street
Inverness
IV3 5PR

Bankers Virgin Money
15 Academy Street
Inverness
IV1 1JN

Crown Corner Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Structure, governance and management

Governing document

Crown Corner Club is a charitable company limited by guarantee, incorporated on 10 September 2001.

The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up, members are required to contribute an amount not exceeding £1.

Recruitment and appointment

The trustees of the company are also charity directors for the purpose of company law and are all members of the Management Committee. Under the requirements of the Memorandum and Articles of Association one third of the trustees are required to retire each year. They may offer themselves for re-election.

The Management Committee is recruited from parents of children attending the club supplemented by individuals with particular skills. The Management Committee seeks to have members with teaching, medical, legal and financial skills and the broad skill mix is maintained by approaching individuals to offer themselves for election.

Trustee induction and training

Most new trustees are familiar with the work of the charity and where necessary the responsibilities of a director and trustee are explained under the guidance of the Chair of the Management Committee.

Risk management

The activities of the club are regulated by the Care Inspectorate, and management ensure Care Inspectorate standards are met on a day to day basis.

Organisational structure

The Management Committee meets at least once per school term and is responsible for the strategic direction and policy of the charity. The day to day running of the club's activities is under the control of the club leader who liaises weekly with a member of the Management Committee.

Related parties

The Memorandum and Articles of Association give the Session of the Crown Church of Scotland the right to nominate one of the trustees. The club rents its facilities from the Crown Church.

Objectives and activities

The company's objects are:-

To promote the care and education of children during out of school hours and school holidays and to promote the provision of facilities for the recreation and other leisure-time occupation of such children in the interests of social welfare with the object of improving their conditions of life by:-

- the provision of a childcare facility in Inverness, or such other location or locations as the members may from time to time determine;
- the provision of education, learning and development;
- the preparation, provision and dissemination of information with other childcare related groups and organisations; and
- the promotion of the physical and moral welfare of children.

Crown Corner Club

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 July 2025

Achievements and performance

During the year, the Committee explored the potential transfer of ownership of Crown Corner Club to the Care and Learning Alliance (CALA), with the aim of securing the long-term sustainability of the service. An Extraordinary General Meeting was held on 25 September 2024, at which the Committee approved the pursuit of this option.

Subsequent discussions and due diligence were undertaken; however, in January 2025 CALA advised that they were unable to proceed due to changes in their circumstances. The Committee therefore resolved to continue operating the Club under its existing business model. In February 2025, the Club Manager was absent due to ill health. The Senior Playworker acted as Temporary Manager during this period, allowing the service to continue without interruption. The Committee records its thanks for this support.

In April 2025, the Club's fees were revised in response to increased staffing and premises costs. The outgoing Manager returned to work later that month and subsequently retired at the end of the school term. A new Club Manager was appointed following a recruitment process and commenced duties in June 2025.

Despite these challenges, attendance levels remained stable throughout the year.

Financial review

The total deficit for the year was £16,906 (2024 deficit - £1,077). The total income for the year shows an increase on last year due to the club returning to normal services.

The Club remains financially sound with reserves carried forward of £15,758 (2024 - £32,484).

Reserves Policy

The assets of the charity are held within unrestricted reserves. The amount of unrestricted funds represents the accumulation of previous operating results and a designated fund of £1,500 held aside for purchasing equipment. The Trustees have reviewed their policy on holding reserves and have agreed that the amount held should be the equivalent of two months running costs and that the current level of reserves of £15,578 meets the obligations of the Club. The Club rents its premises from Crown Church and the Club has agreed to contribute a share towards repair costs. The Club also feels it appropriate to hold the relevant amount in reserves if for any reason the Club has to close.

Plans for future periods

The Committee is satisfied that Crown Corner Club remains financially viable and operationally stable, and continues to deliver a valued after school childcare service to the community.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 27/04/26 and signed on behalf of the board of trustees by:



D F Mason
Trustee

Crown Corner Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Crown Corner Club

Year ended 31 July 2025

I report to the trustees on my examination of the financial statements of Crown Corner Club ('the charity') for the year ended 31 July 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ('the 2005 Act'), the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

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 the charity's accounts carried out under section 44(1)(c) of the 2005 Act. In carrying out my examination I have followed the requirements of Regulation 11 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

Independent examiner's statement

Since the charity is required by company law to prepare its accounts on an accruals basis and is registered as a charity in Scotland your examiner must be a member of a body listed in Regulation 11(2) of the Charities Accounts (Scotland) Regulations 2006 (as amended). I can confirm that I am qualified to undertake the examination because I am a registered member of ICAS which is one of the listed bodies.

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 the charity as required by section 386 of the 2006 Act, section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; or
2. the financial statements do not accord with those records or with the accounting requirements of Regulation 8 of the Charities Accounts (Scotland) Regulations 2006; or
3. the financial statements 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 financial statements 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).

Crown Corner Club

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Crown Corner Club *(continued)*

Year ended 31 July 2025

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.

Other matters

To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charities' trustees as a body, for our work, for this report, or for the opinions I have formed.



Gemma Palombo M.A.(Hons) C.A.
Independent Examiner

Forbes House
36 Huntly Street
Inverness
IV3 5PR

27 April 2026

Crown Corner Club
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)
Year ended 31 July 2025

		2025	2024
		Unrestricted funds	Total funds
	Note	£	£
Income and endowments			
Charitable activities	5	93,767	93,767
Other income	6	4,252	4,252
Total income		98,019	98,019
Expenditure			
Expenditure on charitable activities	7,8	114,711	114,711
Other expenditure	9	214	214
Total expenditure		114,925	114,925
Net expenditure and net movement in funds		(16,906)	(16,906)
Reconciliation of funds			
Total funds brought forward		32,484	32,484
Total funds carried forward		15,578	15,578

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 8 to 15 form part of these financial statements.

Crown Corner Club
Company Limited by Guarantee
Statement of Financial Position
31 July 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	14	286	951
Current assets			
Debtors	15	14,998	14,485
Cash at bank and in hand		<u>7,440</u>	<u>23,304</u>
		22,438	37,789
Creditors: amounts falling due within one year	16	<u>7,146</u>	<u>6,256</u>
Net current assets		15,292	31,533
Total assets less current liabilities		<u>15,578</u>	<u>32,484</u>
Net assets		<u>15,578</u>	<u>32,484</u>
Funds of the charity			
Unrestricted funds		15,578	32,484
Total charity funds	19	<u>15,578</u>	<u>32,484</u>

For the year ending 31 July 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 company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 27/04/26 and are signed on behalf of the board by:

D F Mason
Trustee

Company Registration Number: SC223028

The notes on pages 8 to 15 form part of these financial statements.

Crown Corner Club
Company Limited by Guarantee
Notes to the Financial Statements
Year ended 31 July 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Scotland and a registered charity in Scotland. The address of the registered office is Crown Church, Kingsmill Road, Inverness, IV2 3JT, Scotland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity constitutes a public benefit entity as defined by FRS102.

Going concern

Due to the level of reserves, there are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Crown Corner Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Crown Corner Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & fittings	- 33% straight line
Equipment	- 33% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date. For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument. Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Short term debtors and creditors

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in the income statement.

Cash and cash equivalents

Cash and cash equivalents are recognised at cost.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

Crown Corner Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The company is limited by guarantee and has no share capital. The company is under the control of the trustees

5. Charitable activities

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Fee income	93,497	93,497	91,324	91,324
Registration fees	270	270	950	950
	<u>93,767</u>	<u>93,767</u>	<u>92,274</u>	<u>92,274</u>

6. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Employment Allowance	4,252	4,252	3,080	3,080

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Provision of childcare	114,711	114,711	96,378	96,378

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Total funds 2025	Total fund 2024
	£	£	£
Provision of childcare	114,711	114,711	96,378

Crown Corner Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

9. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Loss on disposal of tangible fixed assets held for charity's own use	214	214	53	53

10. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	722	824
Loss on disposal of tangible fixed assets	214	53

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,796	1,511

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	76,091	62,348
Social security costs	4,252	3,080
Employer contributions to pension plans	450	31
	80,793	65,459

The average head count of employees during the year was 5 (2024: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - Assistants	2	2
Number of staff - Manager	1	1
	3	3

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £29,209 (2024 - £22,829).

Crown Corner Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee expenses were incurred in the current or previous year.

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 August 2024			
Additions	2,761	14,148	16,909
Disposals	—	270	270
	—	(847)	(847)
At 31 July 2025	<u>2,761</u>	<u>13,571</u>	<u>16,332</u>
Depreciation			
At 1 August 2024			
Charge for the year	2,761	13,197	15,958
Disposals	—	722	722
	—	(634)	(634)
At 31 July 2025	<u>2,761</u>	<u>13,285</u>	<u>16,046</u>
Carrying amount			
At 31 July 2025	—	286	286
At 31 July 2024	—	951	951

15. Debtors

	2025 £	2024 £
Prepayments and accrued income	515	12,468
Other debtors	14,483	2,017
	<u>14,998</u>	<u>14,485</u>

16. Creditors: amounts falling due within one year

	2025 £	2024 £
Trade creditors	792	211
Accruals and deferred income	5,171	5,065
Social security and other taxes	941	980
Other creditors	242	—
	<u>7,146</u>	<u>6,256</u>

Crown Corner Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

17. Deferred income

	2025	2024
	£	£
At 1 August 2024	2,540	73
Amount released to income	(2,540)	(73)
Amount deferred in year	1,608	2,540
At 31 July 2025	1,608	2,540

Deferred income is made up of fees paid in advance during the year.

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £450 (2024: £31).

At the year end the outstanding pension payments amounted to £nil (2024 - £nil).

19. Analysis of charitable funds

Unrestricted funds

	At 1 August 2024	Income	Expenditure	At 31 July 2025
	£	£	£	£
General funds	30,984	98,019	(114,925)	14,078
Equipment fund	1,500	—	—	1,500
	<u>32,484</u>	<u>98,019</u>	<u>(114,925)</u>	<u>15,578</u>

	At 1 August 2023	Income	Expenditure	At 31 July 2024
	£	£	£	£
General funds	32,061	95,354	(96,431)	30,984
Equipment fund	1,500	—	—	1,500
	<u>33,561</u>	<u>95,354</u>	<u>(96,431)</u>	<u>32,484</u>

General funds

The general fund are the unrestricted funds from past operating results. It also represents the free reserves of the charity.

Equipment fund

The equipment fund is money held aside for purchasing equipment.

Crown Corner Club

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 July 2025

20. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	286	286
Current assets	22,438	22,438
Creditors less than 1 year	(7,146)	(7,146)
Net assets	15,578	15,578

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	951	951
Current assets	37,789	37,789
Creditors less than 1 year	(6,256)	(6,256)
Net assets	32,484	32,484

21. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	9,125	6,850

The operating lease payments recognised as an expense amounted to £20,043 (2024 - £15,228).

22. Related parties

No trustees or other persons related to the charity had any personal interest to any contract or transaction entered into by the charity during the year.

Crown Corner Club
Company Limited by Guarantee
Management Information
Year ended 31 July 2025

The following pages do not form part of the financial statements.

Crown Corner Club
Company Limited by Guarantee
Detailed Statement of Financial Activities
Year ended 31 July 2025

	2025 £	2024 £
Income and endowments		
Charitable activities		
Fee income	93,497	91,324
Registration fees	<u>270</u>	<u>950</u>
	<u>93,767</u>	<u>92,274</u>
Other income		
Employment Allowance	<u>4,252</u>	<u>3,080</u>
Total income	<u><u>98,019</u></u>	<u><u>95,354</u></u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	76,091	62,348
Employer's NIC	4,252	3,080
Pension costs	450	31
Rent	20,043	15,228
Insurance	290	280
Agency fees	—	384
Accountancy fees	1,796	1,511
Telephone	150	160
Postages, stationery and advertising	214	227
Depreciation	722	824
Bank charges	108	119
Sundry materials	410	1,226
Activity costs	1,241	1,830
Refreshments	4,223	4,112
Subscriptions	1,982	1,875
Excursions	490	185
Other professional fees	2,249	458
Donations paid	<u>—</u>	<u>2,500</u>
	<u>114,711</u>	<u>96,378</u>
Other expenditure		
Loss on disposal of tangible fixed assets held for charity's own use	<u>214</u>	<u>53</u>
Total expenditure	<u><u>114,925</u></u>	<u><u>96,431</u></u>
Net expenditure	<u><u>(16,906)</u></u>	<u><u>(1,077)</u></u>

Crown Corner Club

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 July 2025

	2025 £	2024 £
Expenditure on charitable activities		
Provision of childcare		
<i>Activities undertaken directly</i>		
Wages and salaries	76,091	62,348
Employer's NIC	4,252	3,080
Employers pension	450	31
Rent	20,043	15,228
Insurance	290	280
Agency fees	—	384
Accountancy fees	1,796	1,511
Telephone	150	160
Postage, stationery and advertising	214	227
Depreciation	722	824
Bank charges	108	119
Sundry expenses	410	1,226
Activity materials	1,241	1,830
Refreshments	4,223	4,112
Subscriptions	1,982	1,875
Excursions	490	185
Other professional fees	2,249	458
Donations paid	—	2,500
	<u>114,711</u>	<u>96,378</u>
Expenditure on charitable activities	<u>114,711</u>	<u>96,378</u>