

Company No  
03161354

CRAMLINGTON KIDS CLUB LIMITED

Eastlea Primary School  
Durham Road  
Cramlington  
Northumberland

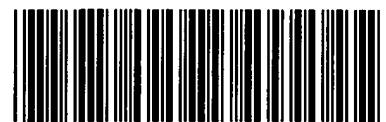
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FINANCIAL ACCOUNTS FOR THE  
YEAR ENDED 28 FEBRUARY 2023

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T.W.Tasker F.C.A.  
Chartered Accountant

FRIDAY



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29/09/2023

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COMPANIES HOUSE

CRAMLINGTON KIDS CLUB LIMITED  
FINANCIAL ACCOUNTS  
FOR THE YEAR ENDED 28 FEBRUARY 2023

CONTENTS

1. Directors and Trustees Annual Report
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## REFERENCE AND ADMINISTRATIVE DETAILS

## OBJECT AND POLICIES

## STRUCTURE, GOVERNANCE AND MANAGEMENT

## Directors/Trustees

The following have served throughout the year: H L Morris (Chair), S Devine (Company Secretary), M Morris, L S Williamson, L Davidson, L Hunter and S Conroy. All concerned give their time voluntarily and receive no benefit.

## Recruitment and Appointment of Directors/Trustees

The Directors/Trustees seek to ensure that the users needs are reflected through the diversity of the Director/Trustee body. To enhance the potential pool of Directors/Trustees, selected individuals who may wish to become Directors/Trustees are approached as necessary. Directors/Trustees are re-appointed annually.

## Director/Trustee Induction and Training

New Directors/Trustees are actively encouraged by the existing Directors/  
S Devine

Trustees, having regard to any specialist skills required. New Directors/ Trustees are briefed on their legal obligations under company and charity law, our Memorandum and Articles of Association, the Committee and the decision making process, future plans and recent performance. They are encouraged to attend appropriate training, and made aware of relevant publications. Feedback is encouraged.

## Risk Assessment

We have assessed (and reviewed regularly) the major risks to which we are exposed, in particular those related to our operations and finances, and are satisfied that systems are in place to mitigate our exposure. No major risks have been identified. A key element in our management of financial risk is the setting and regular review of our Reserves Policy.

## RESERVES POLICY

Continued . . .

**CRAMLINGTON KIDS CLUB LIMITED**  
**DIRECTORS AND TRUSTEES ANNUAL REPORT (CONTINUED)**

**FOR THE YEAR ENDED 28 FEBRUARY 2023**

**DEVELOPMENTS, ACTIVITIES AND ACHIEVEMENTS**

Despite the covid pandemic, we have endeavoured to maintain our services and continue our refurbishments.

**FINANCIAL REVIEW**

Our state of affairs continues to be satisfactory, as detailed in the attached financial statements. Our assets continue to be adequate and available to fulfil our obligations.

**FUTURE DEVELOPMENTS**

We intend to continue to strive to maintain the high quality of the services which we provide.

**STATEMENT OF DIRECTORS/TRUSTEES RESPONSIBILITIES**

Law applicable to companies and charities in England & Wales requires us to prepare financial statements for each financial year which give a true and fair view of our financial activities during the year and of our financial position at the end of the year. In preparing financial statements giving a true and fair view, we should follow best practice and :

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements;
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that we will continue in operation.

We are responsible for keeping accounting records which disclose with reasonable accuracy our financial position and which enable us to ascertain our financial position and which enable us to ensure that the financial statements comply with applicable law. We are also responsible for safeguarding our assets and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SMALL COMPANY EXEMPTIONS**

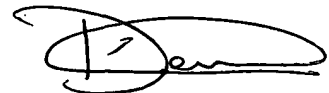
This report is prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Signed



H L Morris  
Director

Signed



S Devine  
Company Secretary

27 September 2023

ACCOUNTANT'S REPORT TO THE BOARD OF DIRECTORS/TRUSTEES

ON THE PREPARATION OF THE UNAUDITED STATUTORY ACCOUNTS OF

CRAMLINGTON KIDS CLUB LIMITED FOR THE YEAR ENDED 28 FEBRUARY 2023

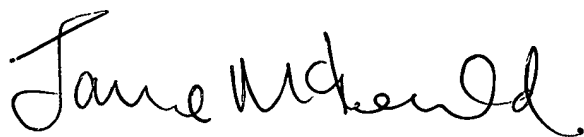
In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the accounts of Cramlington Kids Club Limited for the year ended 28 February 2023 from the company's accounting records and from information and explanations you have given me.

This report is made solely for the Board of Directors/Trustees of Cramlington Kids Club Limited, as a body.

My work has been undertaken solely to prepare for your approval the accounts of Cramlington Kids Club Limited and state those matters that I have agreed to state to them, as a body to the fullest extent permitted by law.

I do not accept or assume responsibility to anyone other than Cramlington Kids Club Limited and its Board of Directors/Trustees as a body for my work for this report.

It is our duty to ensure that Cramlington Kids Club Limited has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and Income and Expenditure of Cramlington Kids Club Limited. You consider that Cramlington Kids Club Limited is exempt from the statutory audit requirements for the year. I have not been instructed to carry out an audit or a review of the accounts of Cramlington Kids Club Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given me and I do not, therefore, express any opinion on the statutory accounts.



OneTwoOne Accounts Limited

44 Astley Road  
Seaton Delaval  
Whitley Bay  
Tyne & Wear  
NE25 0DG

0191 3387374

CRAMLINGTON KIDS CLUB LIMITED

STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28 FEBRUARY 2023

	<u>2023</u>	<u>2022</u>
	£	£
<b><u>INCOME FROM:</u></b>		
Activities to further our objectives:		
Child Care Fees	480,352	471,139
Grants Received	1,000	8,000
Coronavirus Job Retention Scheme	-	22,097
	<hr/>	<hr/>
	481,352	501,236
Investment Income:		
Bank Interest Received	43	35
	<hr/>	<hr/>
	481,395	501,271
<b><u>EXPENDITURE ON:</u></b>		
Operating Expenditure	555,187	493,215
<b><u>NET MOVEMENT IN FUNDS</u></b>	(73792)	8,056
Total Funds Brought Forward	228,362	220,306
	<hr/>	<hr/>
Total Funds Carried Forward	154,570	228,362
	<hr/> <hr/>	<hr/> <hr/>

None of our activities were acquired or discontinued and there were no recognised gains or losses other than as shown above during the above two financial years.

The notes on page 5 form part of these accounts.

**CRAMLINGTON KIDS CLUB LIMITED**

Company Number : 03161354

**BALANCE SHEET**  
**AS AT 28 FEBRUARY 2023**

	<u>Notes</u>	<u>2023</u>	<u>2022</u>
		£	£
<b>FIXED ASSETS</b>			
Tangible Assets		73,577	77,169
<b>CURRENT ASSETS</b>			
Debtors	34,729		29,316
Cash at Bank and in Hand	117,537		153,005
	152,266		182,321
<b>CREDITORS : Amounts Falling</b>			
Due within One Year	(71,273)		(31,128)
<b>NET CURRENT ASSETS</b>		80,993	151,193
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		£ 154,570	£ 228,362
<b>RESERVES</b>			
Total Funds		£ 154,570	£ 228,362

For the year ended 28 February 2023 the company was entitled to exemption from audit under section 477(2) of the Companies Act 2006 relating to the small companies regime.


The members have not required the company to obtain an audit in accordance with section 476 of the companies act 2006.

The directors acknowledge their responsibility for:-

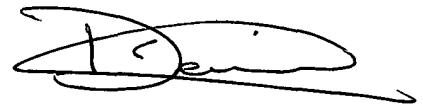
- ensuring the company keeps accounting records which comply with Section 386 and
- preparing accounts which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its Income and Expenditure for the financial year, in accordance with the requirements of section 393, which otherwise comply with the requirements of the Companies Act 2006 relating to accounts, so far as is applicable to the company.

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

Signed on behalf of the  
board of directors



H L Morris  
Director



S Devine  
Company Secretary

These financial statements were authorised for issue by the Board of Directors on 27 September 2023.

The notes on page 5 form part of these accounts.

**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2023**

**1. ACCOUNTING POLICIES**

**Basis of Accounting**

The principal accounting policies adopted and judgements made in the preparation of the financial accounts are:

- a, The financial accounts 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)), and the Financial Reporting Standard applicable in the UK and Ireland (FRS 102).
- b, As we meet the definition of a public benefit entity, assets and liabilities are initially recognised at historical cost or transaction value, unless otherwise stated.
- c, Unrestricted funds are available for use at the discretion of the Directors/Trustees in furtherance of our general objectives. Restricted funds are subject to restrictions on their expenditure imposed by the donor.

**Income**

All Income is included in the Statement of Financial Activities when we are entitled to the Income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of Income :

- Income received by way of Donations, Legacies etc is included in the Statement of Financial Activities when receivable. Where entitlement is not conditional on the delivery of a specific performance by ourselves, monies are recognised when we become unconditionally entitled to them. Monies related to performance and specific deliverables are accounted for as we earn the right to consideration by our performance.
- Investment Income is included when receivable.
- The value of services provided by volunteers has not been included in these accounts.

**Expenditure**

Expenditure is recognised on an accruals basis, including VAT. It comprises those costs incurred in the delivery of our activities and services. It includes both costs that can be allocated to such activities and those costs of an indirect nature necessary to support them.

**Tangible Fixed Assets**

Depreciation is provided on Freehold Property on a straight line basis calculated to reduce the asset to its estimated residual value over its useful working life. Depreciation is provided on Motor Vehicles on a reducing balance basis in order to write off each asset over its estimated useful life at 25% per annum.

**2. TAXATION**

As a Registered Charity, we have no liability to taxation.



**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 28 FEBRUARY 2023**

**3. NET MOVEMENT IN FUNDS**

	<b><u>2023</u></b>	<b><u>2022</u></b>
<b>This is stated after charging:</b>	£	£
Depreciation of Tangible Fixed Assets	3,592	4,323
	<u>          </u>	<u>          </u>
Staff costs were as follows:		
Wages and Salaries	417,605	338,355
Social Security Cost	27,515	22,659
Staff Pension Scheme	20,378	16,260
	<u>          </u>	<u>          </u>
	465,498	377,274

no employees received emoluments of over £60,000. the average number of employees, calculated on the basis of full-time equivalent was 21(2022 20), of which 21 belong to a staff pension scheme (2021 20).

**4. TANGIBLE FIXED ASSETS**

	<b><u>Freehold Property</u></b>	<b><u>Plant &amp; Machinery</u></b>	<b><u>TOTAL</u></b>
	£	£	£
<b>COST</b>			
At 1 March 2022	95,000	27,715	122,715
	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2023	95,000	27,715	122,715
	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>			
At 1 March 2022	26,600	18,946	45,546
Charge for the year	1,400	2,192	3,592
	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2023	28,000	21,138	49,138
	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>			
At 28 February 2023	67,000	6,577	73,577
	<u>          </u>	<u>          </u>	<u>          </u>
At 28 February 2022	68,400	8,769	77,169
	<u>          </u>	<u>          </u>	<u>          </u>

**5. CREDITORS: Amounts Becoming due and Payable within One Year :**

	<b>2023</b>	<b>2022</b>
	£	£
Accrued Charges	71,272	31,128
	<u>          </u>	<u>          </u>

**CRAMLINGTON KIDS CLUB LIMITED****STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
FOR THE YEAR ENDED 28 FEBRUARY 2023**

	<u>2023</u>	<u>2022</u>
	£	£
<b><u>INCOMING FROM:-</u></b>		
Activities to further our Objects:		
Child Care Fees	480,352	471,139
Grants Received	1,000	8,000
Coronavirus Job Retention Scheme	-	22,097
Bank Interest Received	43	35
	<hr/> 481,395	<hr/> 501,271
 <b><u>RESOURCES EXPENDED</u></b>		
Wages and Salaries	465,498	377,274
Lunches and Refreshments	20,164	19,077
Activities and Trips	4,769	13,463
Supplies and Maintenance	32,721	51,880
Travelling Expenses	622	402
Telephone Charges	2,456	2,175
Printing and Stationery	424	1,428
Advertising	684	672
Heating and Lighting	8,384	4,837
Insurance	2,692	2,600
Rent and Water Rates	9,166	8,934
Bank Charges	669	664
Sundry Expenses	2,266	4,406
Accountants Fees	1,080	1,080
Depreciation Freehold Property	1,400	1,400
Depreciation Motor Vehicles	2,192	2,923
	<hr/> 555,187	<hr/> 493,215
 <b><u>NET MOVEMENT IN FUNDS</u></b>		
	£ (73,792)	£ 8,056
 Total Funds Brought Forward	 £ 228,362	 £ 220,306
 Total Funds Carried Forward	 £ 154,570	 £ 228,362

None of our activities were acquired or discontinued and there were no financial years.

The notes on page 5 form part of these accounts.