



# **NOAH'S ARK CHILDREN'S VENTURE**

**(COMPANY LIMITED BY GUARANTEE)**

**Company No. 3325597**

**Charity Registration No. 1061676**

## **REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED**

**31 MARCH 2021**

**NOAH'S ARK CHILDREN'S VENTURE**

**REPORT AND FINANCIAL STATEMENTS**

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## FOREWORDS FROM OUR PATRONS

*I first visited Macaroni Wood some years ago as a Trustee of a Charity who were proposing to make a grant. I was immediately struck by the vitality of the project, its environment and the opportunities offered to those using the facilities. The leadership and dedication of Richard and Liz are the major inspiration to the continuing success of the venture, and I count it a privilege to have been asked to be a Patron*

Richard Saunders

I am delighted to have become a Patron of Macaroni Wood having known of the fantastic work that Richard and Liz do for the last few years. It is a truly inspirational place and all the groups I have encountered there have been having a great time. The fact that so many are repeat visitors is testament to the commitment of the management and the fact that the whole site works so well and provides such good experiences for all visitors.

Camilla Woodward

## CHAIR'S REPORT

As Chair of the Board of Trustees of Noah's Ark Children's Venture, I am pleased to introduce our Annual Report for the year ending 31st March 2021, which sets out our charitable aims and objectives, the work we carry out, the services we provide, and most importantly tells you about the range of children, young people and adults who make use of our residential and outdoor facilities throughout the year. The opportunities we provide for those most in need of accessing our services at an affordable, or a minimal cost, remains our prime objective. Information about our user groups is given in the management report.

It is with great sadness that I pass on the untimely death of one of our long-standing house keepers, Vicki. She had worked at the Woods for over 7 years and was an integral part of the team. Her passion for the work that the centre did was clear, and she always brought her humour, commitment, and sense of fun to the Woods. I know you would want to join me in passing on our condolences to her partner Duncan and her children and grandchildren.

This year again saw Macaroni Wood closed during the year due to the COVID pandemic. However, we were able to open when allowed, even though this was mainly for non-residential visits and it was great to have the Woods filled again, all be it briefly, with the sounds of children and young people having fun

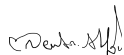
We know that that going forward into 2021/2022 will not be without its problems, in light of the continuing issue of COVID, however Macaroni Wood remains in a good position financially and spiritually and we are looking forward to welcoming back old friends and users and new friends and user groups to the Woods

Our thanks also to the Friends of Macaroni Wood, and the wide range of charitable trusts listed in the report that have provided and continue to provide essential funds to maintain and develop our charity.

We remain grateful to the Ernest Cook Trust, the owners of Macaroni Wood, who lease this wonderful woodland site to us. Their wholehearted support over the years to help further our development and growth continues apace, and we look forward to continuing to consolidate this positive relationship in the future.

I would again like to thank and pay tribute to our staff, Marcus, Mark and Matt, our housekeepers Ann and Penelope, as well as our bookkeeper Donna Cole, for all their hard work this past year, particularly in light of the COVID19 pandemic.

Finally, a huge thanks to all the trustees, volunteers, and friends of Macaroni Wood who donate their time and energies in so many ways that contributes so much to the organisation's success and development.



Caroline Newton-Alfred  
Chair of the Board of Trustees

13 / 12 / 2021



## **TREASURER'S REPORT 2020-2021**

### **Results for the year**

The Statement of Financial Activities set out in this Annual Report shows we have been investing in the infrastructure, both the physical and people at Noah's Ark Children's Venture (NACV).

Our income generation activities have become increasingly diversified over recent years, and in broad terms our income is generated from:

- Charitable trusts, companies, and individuals who have contributed towards our fundraising through donations, charitable grants, legacies, and our Friends of Macaroni Wood.
- Fees and charges from user groups, and additional fees derived from hiring Macaroni Wood as a venue for training and recreational weekends at less busy times of year. The income from activities not related to our primary purpose falls below the 25% small trading tax exemption limit for our income level.

Last year we set up a reserve account in memorial to Dennis Hunter to support groups coming to the Woods, this was not used during the year due to Covid-19 so remains available going forward.

We also extend our gratitude to the legacy of Richard MacVicar for the continued support of £15,000 during the year; this legacy has had a material impact in helping us manage the loss of the core Lewisham grant.

We would also like to take this opportunity to express our gratitude to the following grant making bodies who have supported us with grants during the year:

Alchemy Foundation, H R Bull Charitable Trust, CHEQS Charity, Guiting Manor Amenity Trust, Charles Irving Charitable Trust, Ernest Cook Trust, The Fore Trust, Gloucestershire Community Foundation, High Sherriff of Gloucestershire Fund, Merchant Taylors' Company, Music Sales Charitable Trust, National Lottery Community Fund, Bruce Wake Charitable Trust, Langtree Trust, Schuster Charitable Trust, Woodroffe Benton Foundation.

Financially, the Charity had a successful year, with Total charity funds increasing from £242,583 (2019/20) to £260,510, as income exceeded expenditure.

2020/21 was an extraordinary year due to the impact of Covid meaning the woods were closed to Users, or open with restrictions, for a significant proportion of the year. This resulted in income from Charitable activities (£11,138 vs £84,730 (2019/20)) and other trading activities (£774 vs £29,647 (2019/20)) being significantly down on the previous year.

However, the Management team focussed on features of the Woods that could be accessed during these times and fundraised accordingly to bring in grants to develop our forest school capabilities as well as requesting specific grants and donations for equipment and uses. On

top of these restricted funds (bringing in £19,250 more than last year) a range of unrestricted grants and donations were achieved increasing the overall grants and donations income to £196,218 from £84,396 (2019/20), including furlough (CJRS) grants.

### **Expenditure**

With the lack of usage controlling costs, while retaining the ability to re-open at short notice as Covid measures relaxed became the management challenge for the year as the rules changed during the year and bookings were cancelled, rescheduled, cancelled, and rescheduled throughout the period. Where possible costs were minimised, but animals still required feeding and the site maintained.

Staff costs were broadly the same as the previous year, but a significant component (£20,042) covered by furlough grants; less was spent on repairs and maintenance as the usage was lower and capital projects were deferred. Variable costs (light/ heat/ cleaning) all reduced.

Professional fees increase reflects the forest school investment and resourcing funded by restricted grants and donations while the new line for debt write off reflected Covid related cancellations of invoices raised in the previous year.

Other costs were broadly in line with expectations and the previous year.

### **Reserves Policy**

The trustees recognise the importance of maintaining appropriate levels of reserves in order to ensure the sustainability of the charity. In line with the recommendations and monitoring requirements of the Charity Commission the board has therefore allocated necessary amounts to the designated funds described below. Given the existence of these funds, the policy concerning general funds is simply to ensure that it stays in credit to the extent of £10,000 or thereabouts. Our balance sheet, at 31st March 2021 shows that we have net assets of £260,510 (2019/20 £242,583). However, the greater proportion are designated funds, restricted grants, and reserve funds, as set out below:

#### **General fund**

- £66,337 (2020 £55,000) General Fund.

#### **Restricted fund**

- £7,000 (2020 - £1,000) – Restricted Funds – During the year £35,250 of restricted fund grants and donations were spent on Charitable activities leaving a balance of £7,000 at the year end.

#### **Designated fund**

- £13,345 (2020 - £12,256)- Friends of Macaroni Wood Fund – a designated fund made up from the generous donations of supporters to our work. We use this fund to buy equipment and innovations that we would not generally be able to afford.

- £19,647 (2020 - £19,647) - Building Contingency Fund - a designated reserve that is in place to take account of the fact that we have a full repairing lease on a property that comprises 17 acres of woodland, pathways, and outdoor play structures, as well as three substantial buildings that can accommodate 51 people, staff accommodation, and external storage facilities.
- £38,500 (2020 - £38,500) - Revenue Contingency Fund – a designated reserve that represents 3 months of running costs which should be in place to cover unseen eventualities or liabilities, such as the unexpected loss of revenue or maintenance grants.
- £22,392 (2020 - £22,392) – Future Management Change Fund
- £10,000 (2020 - £10,000) – New minibus fund to ring-fence investment planned to replace the existing minibus which is reaching end of life.
- £5,000 (2020 - £5,000) – Dennis Hunter fund for disadvantaged groups
- £40,000 (2020 - £40,000) – Covid-19 lockdown fund.
- £38,288 (2020 - £38,288) - Fixed Asset fund for capital repairs and additions.

**Concluding comments**

The Management team can only be commended for navigating the Charity through the year to be financially stronger at its close. In hindsight, the site could have been mothballed for the year, but the Trustees and Management team knew that access to the Woods would be an important part of recovering from Covid for our Users so ensured that we were able to re-open within days of being permitted to do so, even if on a restricted basis.

With the surplus adding £17,927 to our reserves at the end the year we are going into a similarly uncertain 2021/22 on a stronger footing.



A Hainsworth  
Treasurer

09 / 12 / 2021

Noah's Ark Children's Venture  
Trustees' annual report for the year ended 31 March 2021

**EXPRESSION OF THANKS**

The committee would like to thank our following recent supporters.

PATRONS –

Richard Saunders, Camilla Woodward

FUNDERS –

Alchemy Foundation

H R Bull Charitable Trust

CHEQS Charity

Guiting Manor Amenity Trust

Charles Irving Charitable Trust

Ernest Cook Trust

The Fore Trust

Gloucestershire Community Foundation

High Sherriff of Gloucestershire Fund

Merchant Taylors' Company

Music Sales Charitable Trust

National Lottery Community Fund

Bruce Wake Charitable Trust

Langtree Trust

Schuster Charitable Trust

Woodroffe Benton Foundation

And all the Friends of Macaroni Wood who support our work with their generous donations

Noah's Ark Children's Venture  
Trustees' annual report for the year ended 31 March 2021

**REPORT OF THE BOARD OF TRUSTEES**

The members of the Board of Trustees, who are also directors for the purposes of company law, have pleasure in presenting their report and the financial statements of the charity for the year ended 31 March 2021.

**Reference and Administrative Details**

**Registered charity name** Noah's Ark Children's Venture

**Company registration number** 03325597

**Charity registration number** 1061676

**Registered office and  
Operational address** Macaroni Wood  
Eastleach  
Cirencester  
Gloucestershire GL7 3NF

**The Board of Trustees**

The Board of Trustees who served the company during the period were as follows:

C Newton-Alfred (Chair)  
J R Eastham  
J Wylie  
A Hainsworth  
J Davidson

**Secretary** Mark Smyth

**Key Management Personnel**  
*Centre Manager* Marcus Scrivens

*Business Lead* Mark Smyth

**Independent Examiner** Patrick Morrello  
Third Sector Accountancy Limited  
Holyoake House  
Manchester  
M60 0AS

**Bankers** Lloyds TSB Bank Plc  
High Street, Fairford  
Gloucestershire GL7 4AD

The trustees present their report and the unaudited financial statements for the year ended 31 March 2021. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 8 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## **OUR AIMS AND OBJECTIVES**

### **Purposes and aims**

Our charity's purpose, as set out in the objects contained in the company's memorandum of association, is:

“to provide facilities for recreation and other leisure-time occupation for children and others resident in the London Borough of Lewisham and elsewhere, being facilities of which children and others have need by reason of their youth, disability, poverty or social and economic circumstances: and which will improve the conditions of life for such children and others by promoting their physical, mental and spiritual well-being”.

Our aims, and what we have strived to achieve over the years, is to make Macaroni Wood a refuge for children and young people to escape the pressure of modern society. Children today face unprecedented demands on their young lives. Too often they are bullied into growing up too soon. It seems modern society doesn't want children to enjoy their own childhood. At school, they face the relentless demands of the exam system. At home, they are under siege from advertisers in search of young consumers. At Macaroni Wood, we feel this is too much, too soon. Our heartfelt belief is that children should be allowed to be children. That's why we founded the Centre, giving children the time and freedom to be themselves. At Macaroni Wood children are free to explore and have fun. They are given responsibility to make their own decisions. They share time on their own terms. They are not hemmed in by boundaries. It is their space to express who they really are.

Macaroni Wood is a magical place to many people, and we have had many wonderful letters from youth workers, teachers and young people themselves testifying that a residential visit to the centre has had a positive and therapeutic impact on their lives. Our aims fully reflect the purposes that the charity was set up to further.

Children and young people from inner city areas relax away from the strains and stresses of urban city life and we notice, and many group leaders comment on how individual behaviour changes dramatically in a positive way during their stay at the Centre. Children and young people experience a sense of freedom often not possible in their home environments – being

able to play outside without anxiety because the Centre is situated in a wood with no busy roads close by. A stay at the Centre encourages social responsibility – our visitors meet new people, have to work with them, learn new life skills such as cooking and looking after themselves and are encouraged to behave responsibly to the animals, equipment and the site in general. We seldom if ever have any occurrences of anti-social behaviour or vandalism.

Our charity operates a policy of helping all children and others irrespective of race, colour, creed, gender, and sexual orientation or physical or mental ability. We have always had and continue to maintain a strong commitment to working with groups who provide respite and care for those with special needs.

Our charity operates from the registered office in Gloucestershire provided at a peppercorn rent by The Ernest Cook Trust. The property has been converted for use by children and others, and, particularly, Castree House has been built for use by people with disabilities and their carers. Activities are available at the Centre including helping with the animals, a BMX cycle track, structured woodland activities, adventure playground area, walks in the woods and, nearby many interesting educational, leisure, sporting and entertainment venues.

We work with a wide range of statutory and voluntary organisations and other charities that use our facilities at Macaroni Wood to provide therapeutic, educational and respite care to their individual clients. We aim to support them to the best of our ability to achieve their individual goals.

### **Ensuring our work delivers our aims**

We review our aims, objectives and activities each year. This review looks at what we achieved and the outcomes of our work in the previous year. Part of this review is the monitoring of the feedback forms from user groups upon which we have acted and have bought new play equipment. This review helps us to ensure that our aims, objectives and activities remained focused on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives they have set.

### **The focus on our work**

Our main objective for the year continued to be the provision of recreation and leisure facilities for children and other residents in Lewisham and elsewhere. The strategies we used to meet these objectives included:

- to continue to upgrade the facilities to enable users to enjoy their stay in a pleasant and nurturing environment.
- to provide play and other equipment.
- to encourage the husbandry of small animals and birds in a safe environment.

- working in partnership with youth and other groups to allow less fortunate children to enjoy a short stay in the countryside.

## **HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT**

Our main activities and who we aim to help are described below. All our charitable activities focus on the provision of recreation and leisure-time facilities at modest cost to our users and are undertaken to further our charitable purposes for the public benefit.

### **Who used and benefited from our services**

All our activities throughout the year have been in pursuance of our charitable objects; our fundraising enables us to offer our facilities at a subsidised cost to groups. Our promotional activities aim to ensure that all groups who may benefit from our facilities know of them. Feedback from service users enables us to constantly monitor their experiences of using our facilities and informs our development planning, to meet the changing and diverse needs of our service users. The Covid-19 restrictions meant that our residential facilities were closed for much of the year, but we were able to offer outdoor learning, volunteering and Residential to a few groups and respite breaks for families. Some testimonials this year from these user groups include:

*"Our students thoroughly enjoyed going to Macaroni Woods. They loved the freedom of working outside but also being given the responsibility that comes with the various jobs they completed. Throughout the year the Skills towards Employment group has grown into responsible, reliable and hardworking young adults."*

*"I feel the difference it has made on our families is immense."*

*"After such an unpredictable year with Covid this break really helped us all to come back together and appreciate the simple things and bring happiness and laughter to each other's lives."*

*"We did lots of walking that we enjoyed as there isn't a lot of places we have locally the kids were around animals and we was so exciting to get up and get eggs from the chickens etc."*

*"With Covid going on felt so blessed and relaxed being able to be out the house with my family with all the uncertainties I really felt that we were so lucky to be able to get out of the area, happy and excited and so grateful."*

*"The difference it made to me and my family was the chance to not have to worry about the Covid 19 Pandemic. It felt like we were away in our own little island somewhere, not have to worry about all the bad news we getting all the time. The time away felt so special as really appreciated it more this time."*



Visitors to Macaroni Wood during the last year were vastly reduced but included:

ATHAC  
Adventurous Gems  
Tectivity  
Somerville Y&PP  
Gloucestershire College

#### INFORMATION ABOUT OUR USERS

In 2019 – 20 we had a total of 1,950 people that stayed with us including 108 groups. You can appreciate the difference that Covid-19 has made when we compare the figure of 199 people that stayed at Macaroni Wood in 2020 – 21. However, we utilised the outdoor learning and our forest school when Covid restrictions eased accordingly. We reached 138 beneficiaries through forest school and volunteering.

We had great support from volunteers who transformed our allotments during the winter months 2020-21 with hard graft and dedication. Gloucestershire College Foundation students then kept up the good work on the allotments and various other projects in Macaroni Wood, when they were able, dependent on Covid restrictions. The volunteering hours in 2020 – 21 was 392 hours.

The Trustees ensure that the facilities are for public benefit, in line with our charitable objects.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

The organisation is a charitable company limited by guarantee and registered under the Companies Acts 1985 and 1989 and was incorporated on 28<sup>th</sup> February 1997. 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 £1.00 each.

##### **Recruitment and Appointment of Board of Trustees**

The directors of the company are also the Board of Trustees for the purposes of charity law and under the company's articles are known as the trustees. All members of the Board of Trustees give their time voluntarily. Some Trustees are involved with some of the users and beneficiaries of the charity; some Trustees have made private bookings during off-peak periods when the building would otherwise be unused, in line with our private booking policy. However, no Trustee benefits personally from their involvement with the charity.

Under the requirements of the Memorandum and Articles of Association, one third of the trustees must retire at each Annual General Meeting and are eligible for re-election.

Sarah Robinson and Edward Wilson were new Trustees elected to the board on 12th January 2021 and Martin Doyle was re-elected onto the board on 12<sup>th</sup> January 2021.

Caroline Newton remains the Chair and Adam Hainsworth remains as the Treasurer and John Davidson the Vice Chair.

### **Trustee induction and training**

The Board of Trustees recruited three new Trustees in January 2021. The Board were only able to meet through teleconferencing but the meetings frequency increased during the pandemic.

### **Planning for the Future**

Financial planning is a key responsibility for the Trustees, in conjunction with the charity management team. Despite the loss of activity income, the charity still achieved a surplus for the year.

### **Co-leadership**

The Co-Leadership model of Marcus Scrivens and Mark Smyth continue to work together in their roles of Centre Manager and Business Lead. They steered us through an unprecedented pandemic crisis with success. Last year we welcomed Matt into the staff team as a part time Assistant site manager, to work alongside Marcus.

The Co-leadership team is supported by our part-time Site Maintenance Officer Matt Attwater-Wright and book-keeper Donna Cole and our Housekeeping team of Ann Trinder and Penni Redding. It is with deep sadness that we also report the death of Vicki Winstanley, a much loved member of our team.

### **Lease renewal and footprint**

Conversations have started with the Ernest Cook Trust (ECT) during the year as the lease for the land and buildings is due for renewal, as the current lease expires in 2022. The Trustees have identified a risk (and opportunity) in respect of the three dilapidated units proximate to the current accommodation unit.

### **Strategic Planning**

During 2019/20 the Trustees and the Co-Leaders began to develop a longer term vision and plan for the Charity to ensure that the legacy of Richard and Liz continues to provide enchantment, respite, learning and enjoyment for generations.

As part of this a draft strategy was agreed and shared at the AGM in November 2019.

In light of our response to Covid-19 the trustees and Management team are meeting in 2021 to reflect on the impact on our strategic planning.

## **Risk Management**

The Board of Trustees has conducted a review of the major risks to which the charity is exposed. A risk register has been established and is updated at least annually. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors to the Centre. The Board of Trustees have reviewed all policies and procedures to ensure a consistent quality of delivery for all operational aspects of the charity. These procedures are periodically reviewed to ensure that they continue to meet the needs of the charity and the regulatory frameworks within which the charity operates.

## **Organisational structure**

The Board of Trustees meet as a body usually six times per annum. However, with the outbreak of Covid-19 the trustees met with increasing frequency and took the form of teleconferences. Between April and August 2020, eleven teleconference meetings were held. All decisions are taken by the Board of Trustees. The Centre's management team, Mark Smyth & Marcus Scrivens are responsible for the day to day running of the charity including its administration, financial management, supervision of part-time staff, service delivery and fundraising activities. They report to the Board of Trustees at every meeting with detailed reports and financial statements thus ensuring that Board members are kept up to date with all relevant information.

To ensure that all Trustees are fully focused on the work of the project, trustee away day meetings are held at Macaroni Wood. However, due to Covid-19 no trustee away day was held in 2020 – 21 but a trustee weekend is planned for 2021 – 22.

## **Related parties**

As is stated elsewhere, several of the Trustees are involved with users of the charity which is invaluable in enabling the Trustees to identify relevant policy developments and improvements.

## **RESPONSIBILITIES OF THE BOARD OF TRUSTEES**

The Trustees are responsible for preparing the Report of the Board of Trustees and the financial statements, in accordance with applicable law and regulations.

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that year. In preparing those accounts, the Trustees are required to:

- select suitable accounting policies then apply them consistently
- make judgements and estimates that are reasonable and prudent

Noah's Ark Children's Venture

Trustees' annual report for the year ended 31 March 2021

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts comply with the Companies Act 1985. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Board of Trustees is aware:

- There is no relevant financial information of which the charity's Independent Examiner is unaware; and
- The Board of Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant financial information and to establish that the Independent Examiner is aware of that information.

In determining how amounts are presented within the statement of financial activities and balance sheet, the Trustees have had regard to the substance of the reported transaction or arrangement, in accordance with generally accepted accounting principles or practice.

The Trustees are responsible for the maintenance and integrity of any financial information included on the charity's website.

Approved by the Board of Trustees on 25 November 2021 and signed on its behalf by:



Mark Smyth  
SECRETARY

14 / 12 / 2021

Noah's Ark Children's Venture  
Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2020 £</i>
<b>Income from:</b>							
Grants and donations	3	154,968	41,250	196,218	62,396	22,000	84,396
Charitable activities	4	12,140	-	12,140	84,730	-	84,730
Other trading activities	5	774	-	774	29,647	-	29,647
Investments	6	38	-	38	87	-	87
<b>Total income</b>		<b>167,920</b>	<b>41,250</b>	<b>209,170</b>	<b>176,860</b>	<b>22,000</b>	<b>198,860</b>
<b>Expenditure on:</b>							
Raising funds	7	225	-	225	317	-	317
Charitable activities	8	154,766	35,250	190,016	202,193	22,694	224,887
<b>Total expenditure</b>		<b>154,991</b>	<b>35,250</b>	<b>190,241</b>	<b>202,510</b>	<b>22,694</b>	<b>225,204</b>
<b>Net income/(expenditure) for the year</b>	9	<b>12,929</b>	<b>6,000</b>	<b>18,929</b>	<b>(25,650)</b>	<b>(694)</b>	<b>(26,344)</b>
Transfer between funds		-	-	-	-	-	-
<b>Net movement in funds for the year</b>		<b>12,929</b>	<b>6,000</b>	<b>18,929</b>	<b>(25,650)</b>	<b>(694)</b>	<b>(26,344)</b>
<b>Reconciliation of funds</b>							
Total funds brought forward		241,583	1,000	242,583	267,233	1,694	268,927
<b>Total funds carried forward</b>		<b>254,512</b>	<b>7,000</b>	<b>261,512</b>	<b>241,583</b>	<b>1,000</b>	<b>242,583</b>

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

Noah's Ark Children's Venture  
Company number 3325597

Balance sheet as at 31 March 2021

	Note	2021	2020
		£	£
<b>Fixed assets</b>			
Tangible assets	13	41,942	38,288
<b>Total fixed assets</b>		<b>41,942</b>	<b>38,288</b>
<b>Current assets</b>			
Debtors	14	4,900	7,091
Cash at bank and in hand		241,541	206,086
<b>Total current assets</b>		<b>246,441</b>	<b>213,177</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	15	(27,873)	(8,882)
<b>Net current assets</b>		<b>218,568</b>	<b>204,295</b>
<b>Net assets</b>		<b>260,510</b>	<b>242,583</b>
<b>The funds of the charity:</b>			
Restricted income funds	16	7,000	1,000
Unrestricted income funds	17	253,510	241,583
<b>Total charity funds</b>		<b>260,510</b>	<b>242,583</b>

For the year in question, the company was entitled to exemption from an 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 accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

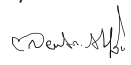
These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 20 to 32 form part of these accounts.

Approved by the trustees on 25 November 2021 and signed on their behalf by:

  
.....  
(Adam Hainsworth, Treasurer)

09 / 12 / 2021

  
.....  
(Caroline Newton-Alfred, Chair)

13 / 12 / 2021

## **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

### **a Basis of preparation**

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.

Noah's Ark Children's Venture meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £ sterling.

### **b Judgments and estimates**

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

### **c Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

Notes to the accounts for the year ended 31 March 2021 (continued)

**d Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**e Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**f Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.



Notes to the accounts for the year ended 31 March 2021 (continued)

**g Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**h Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of fundraising
- Expenditure on charitable activities includes the costs of providing a childrens activity centre undertaken to further the purposes of the charity and their associated support costs.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Leasehold improvements	10 years
Vehicles	3 years
Equipment	3 to 20 years

**k Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

**l Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

**m Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

**n Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

**o Pensions**

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 10. There were no outstanding contributions at the year end. The costs of the defined contribution scheme are included within costs of charitable activities.

**2 Legal status of the charity**

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 8.

## Notes to the accounts for the year ended 31 March 2021 (continued)

**3 Grants and Donations**

		<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>
<b>Restricted funds:</b>			
ACT Foundation (Edward Gostling)	Sensory Equipment	-	2,000
Ammco Charitable Trust	Castree House	-	500
London Community Foundation	Deptford Groups	-	500
Coln St Nadreus Children's Group	Sensory Equipment	-	1,000
Gift in kind: peppercorn lease	Accommodation	18,000	18,000
Gloucestershire Community Foundations			
	Glos Groups	2,500	-
High Sheriff of Gloucestershire Fund	Glos Groups	2,500	-
Langtree Trust	Forest School	300	-
Summerfield Trust	Forest School	2,500	-
Bruce Walker Charitable Trust	Wheelchair Bike	2,000	-
Woodroffe Benton Foundations	Forest School	1,000	-
Cross & Wells: Play Equipment	Play Equipment	10,000	-
CAF: House Kitchen	House Kitchen	2,450	-
		<hr/>	<hr/>
		41,250	22,000
		<hr/>	<hr/>
<b>Unrestricted funds:</b>			
National Lottery Community Fund		34,000	-
CJRS Grant		20,042	-
CCDC- Business Support Grant		30,603	-
Gloucester County Council		4,900	-
C R Bull		3,100	3,100
CHEQS Charity		3,500	3,500
Ernest Cook Trust		10,000	-
Fore Trust		14,978	-
Lynn Foundation		-	500
Marsh Christian Trust		-	400
Schuster Charitable Trust		1,000	1,000
The London Borough of Lewisham		-	12,085
Friends of Macaroni Wood	Designated Fund	1,089	5,754
Guiting Manor Amenity Trust		4,000	4,000
PF Charitable Trust		-	2,000
Lord Faringdon Charitable Trust		-	1,000
Charles Irving Charitable Trust		2,000	2,000
Everson Charitable Trust		-	3,000
Merchant Taylors' Company		5,000	5,000
Legacy - Macvicar Trust		15,000	15,000
Other		5,756	4,057
		<hr/>	<hr/>
		154,968	62,396
		<hr/>	<hr/>
<b>Total</b>		196,218	84,396
		<hr/> <hr/>	<hr/> <hr/>

## Notes to the accounts for the year ended 31 March 2021 (continued)

**4 Income from charitable activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
<b>Fees charged:</b>		
Special Educational Needs	(940)	20,338
Youth	231	10,935
Disability	(62)	9,589
Community	1,834	7,996
Families	10,075	35,872
	<hr/>	<hr/>
	12,140	84,730
	<hr/> <hr/>	<hr/> <hr/>

All income from charitable activities is unrestricted.

**5 Other trading activities**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Private Lets	774	15,100
Air BNB	-	14,547
	<hr/>	<hr/>
	774	29,647
	<hr/> <hr/>	<hr/> <hr/>

**6 Income from investments**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Interest on bank deposits	38	87
	<hr/> <hr/>	<hr/> <hr/>

All investment income is unrestricted.

**7 Costs of generating funds**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Fundraising costs	225	317
	<hr/> <hr/>	<hr/> <hr/>

All costs of generating funds are unrestricted.

## Notes to the accounts for the year ended 31 March 2021 (continued)

<b>8 Costs of Charitable activities</b>	<b>2021 £</b>	<b>2020 £</b>
<b>Direct costs</b>		
Animal expenses	1,994	2,595
Motor and travelling	4,080	5,749
Play equipment	313	150
Volunteer Expenses	917	-
Covid-19 Secure	387	-
Depreciation	7,888	7,784
	<u>15,579</u>	<u>16,278</u>
<b>Staff costs</b>		
Salaries and contributions	102,708	102,277
Staff training	84	-
	<u>102,792</u>	<u>102,277</u>
<b>Premises costs</b>		
Lease	18,754	18,090
Rates	4,635	3,394
Light and heat	11,599	16,486
Repairs and maintenance	4,877	38,589
Cleaning	2,339	9,292
	<u>42,204</u>	<u>85,851</u>
<b>Support costs</b>		
Telephone	958	676
Insurances	3,463	2,519
Book-keeping	4,730	5,160
Stationery and postage	609	773
Computer expenses & IT support	5,603	5,050
Debt write off	4,214	-
Sundry Costs	313	-
	<u>19,890</u>	<u>14,178</u>
<b>Governance</b>		
Trustee meeting expenses	47	639
Other professional fees	8,424	4,584
Independent examiner's fees	1,080	1,080
	<u>9,551</u>	<u>6,303</u>
<b>Total expenditure on charitable activities</b>	<u>190,016</u>	<u>224,887</u>
<b>Analysed as follows:</b>		
From restricted funds	35,250	22,694
From unrestricted funds	154,766	202,193
	<u>190,016</u>	<u>224,887</u>

## Notes to the accounts for the year ended 31 March 2021 (continued)

**9 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	<b>2021</b>	<b>2020</b>
	£	£
Depreciation	7,888	7,784
Operating lease rentals:		
Property	50	50
Independent examiner's fee	1,080	1,080
	<hr/> <hr/>	<hr/> <hr/>

**10 Staff costs**

Staff costs during the year were as follows:

	<b>2021</b>	<b>2020</b>
	£	£
Wages and salaries	95,498	95,710
Social security costs	4,197	4,337
Pension costs	2,154	2,230
	<hr/>	<hr/>
	101,849	102,277
	<hr/> <hr/>	<hr/> <hr/>

No employees has employee benefits in excess of £60,000 (2020: Nil).

The average number of staff employed during the period was 6 (2020: 6).

The key management personnel of the charity comprise the trustees, the Centre manager and the Business Lead. The total employee benefits of the key management personnel of the charity were £65,295 (2020: £66,098).

**11 Trustee remuneration and expenses, and related party transactions**

Neither the management committee nor any persons connected with them received any remuneration or reimbursed expenses during the year (2020: Nil).

Aggregate donations from related parties were £Nil (2020: £Nil).

No trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2020: nil).

## Notes to the accounts for the year ended 31 March 2021 (continued)

**12 Corporation tax**

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

**13 Fixed assets: tangible assets**

	Leasehold improvements £	Vehicles £	Equipment £	Total £
<b>Cost</b>				
At 1 April 2020	136,344	17,957	44,482	198,783
Additions	11,542	-	-	11,542
At 31 March 2021	147,886	17,957	44,482	210,325
<b>Depreciation</b>				
At 1 April 2020	132,888	14,937	12,670	160,495
Charge for the year	589	3,020	4,279	7,888
At 31 March 2021	133,477	17,957	16,949	168,383
<b>Net book value</b>				
At 31 March 2021	14,409	-	27,533	41,942
<i>At 31 March 2020</i>	<i>3,456</i>	<i>3,020</i>	<i>31,812</i>	<i>38,288</i>

**14 Debtors**

	2021 £	2020 £
Trade debtors	4,900	5,093
Prepayments	-	1,998
	4,900	7,091

**15 Creditors: amounts falling due within one year**

	2021 £	2020 £
Other creditors and accruals	16,690	1,143
Deferred income	-	4,875
Taxation and social security costs	8,831	1,984
Pension contributions	2,352	880
	27,873	8,882

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2021 (continued)

**16 Analysis of movements in restricted funds**

**Current period**

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Coln St Aldwyns Childrens Group	1,000	-	(1,000)	-	-
CAF: House Kitchen	-	2,450	(2,450)	-	-
Cross & Wells Play Equipment	-	10,000	(5,000)	-	5,000
Bruce Walker Charitable Trust: Wheelchair Bike	-	2,000	-	-	2,000
Langtree Trust	-	300	(300)	-	-
Summerfield Trust	-	2,500	(2,500)	-	-
Woodroffe Benton Foundations	-	1,000	(1,000)	-	-
Gloucestershire Community Foundations	-	2,500	(2,500)	-	-
High Sheriff of Gloucestershire Fund	-	2,500	(2,500)	-	-
Trustees of Lady Bazley's 1997 Settlement	-	18,000	(18,000)	-	-
<i>Total</i>	<u>1,000</u>	<u>41,250</u>	<u>(35,250)</u>	<u>-</u>	<u>7,000</u>

**Comparative period**

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2020 £
Rowlands Charitable Trust	1,284	-	(1,284)	-	-
Leathersellers	410	-	(410)	-	-
ACT Foundation	-	2,000	(2,000)	-	-
Ammco Charitable Trust	-	500	(500)	-	-
Coln St Aldwyns Childrens Group	-	1,000	-	-	1,000
London Community Foundation	-	500	(500)	-	-
Trustees of Lady Bazley's 1997 Settlement	-	18,000	(18,000)	-	-
<i>Total</i>	<u>1,694</u>	<u>22,000</u>	<u>(22,694)</u>	<u>-</u>	<u>1,000</u>



# Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2021 (continued)

Name of restricted fund	Description, nature and purposes of the fund
Gloucestershire Community Foundations	Glos Groups
High Sheriff of Gloucestershire Fund	Glos Groups
Langtree Trust	Forest School
Summerfield Trust	Forest School
Woodroffe Benton Foundations	Forest School
Bruce Walker Charitable Trust: Wheelchair Bike	Wheelchair Bike
CAF: House Kitchen	House Kitchen
Cross & Wells Play Equipment	Play Equipment
Rowlands Charitable Trust	Woodland learning sessions
Leathersellers	Salaries
London Community Foundation	Costs of Bazley House
ACT Foundation	Sensory Equipment
Ammco Charitable Trust	Castree House
Coln St Aldwyns Childrens Group	Sensory Equipment
Trustees of Lady Bazley's 1997 Settlement	Accommodation

## 17 Analysis of movement in unrestricted funds

Current period	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	As at 31 March 2021 £
Revenue Contingency Fund	38,500				38,500
Friends of Macaroni Wood	12,256	1,089			13,345
Buildings Contingency Fund	19,647				19,647
New minibus	10,000				10,000
Future management change fund	22,392				22,392
Dennis Hunter fund for disadvantaged groups	5,000				5,000
Covid 19 lockdown fund	40,000				40,000
Fixed assets	38,288				38,288
Subtotal - designated funds	186,083	1,089	-	-	187,172
General Funds	55,500	165,829	(154,991)	-	66,338
	241,583	166,918	(154,991)	-	253,510

# Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2021 (continued)

## Comparative period

	Balance at 1 April 2019 £	Income £	Expenditure £	Transfers £	As at 31 March 2020 £
Revenue Contingency Fund	40,000	-	-	(1,500)	38,500
Friends of Macaroni Wood	14,997	5,754	(8,495)	-	12,256
Buildings Contingency Fund	30,000	-	(10,353)	-	19,647
New minibus	10,000	-	-	-	10,000
New mobile home	938	-	(938)	-	-
Renovation of new units	30,000	-	-	(30,000)	-
Future management change fund	39,892	-	-	(17,500)	22,392
Dennis Hunter fund for disadvantaged groups	-	-	-	5,000	5,000
Covid 19 lockdown fund	-	-	-	40,000	40,000
Fixed assets	-	-	-	38,288	38,288
<b>Subtotal - designated funds</b>	<b>165,827</b>	<b>5,754</b>	<b>(19,786)</b>	<b>34,288</b>	<b>186,083</b>
<b>General Funds</b>	<b>101,406</b>	<b>171,106</b>	<b>(182,724)</b>	<b>(34,288)</b>	<b>55,500</b>
	<b>267,233</b>	<b>176,860</b>	<b>(202,510)</b>	<b>-</b>	<b>241,583</b>

## Name of unrestricted fund

Revenue Contingency Fund  
Friends of Macaroni Wood  
Buildings Contingency Fund  
New minibus  
New mobile home  
Renovation of new units  
Future management change fund  
Covid 19 lockdown fund  
Fixed assets

## Description, nature and purposes of the fund

Money raised as contingency against unforeseen general expenditure  
Money raised as contingency against unforeseen general expenditure  
Contingency against unforeseen building expenditure  
Purchase of replacement vehicle  
Purchase of replacement mobile home  
New accomodation  
Management transition  
Covid 19 lockdown fund  
Expenditure for essential capital work.

## Notes to the accounts for the year ended 31 March 2021 (continued)

**18 Analysis of net assets between funds**

	General fund £	Designated funds £	Restricted funds £	Total 2021 £
Tangible fixed assets	41,942	-	-	41,942
Net current assets/(liabilities)	24,396	187,172	7,000	218,568
	<hr/>	<hr/>	<hr/>	<hr/>
Total	66,338	187,172	7,000	260,510
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Comparative period</b>				
	General fund £	Designated funds £	Restricted funds £	Total 2020 £
Tangible fixed assets	38,288	-	-	38,288
Net current assets/(liabilities)	17,212	186,083	1,000	204,295
	<hr/>	<hr/>	<hr/>	<hr/>
Total	55,500	186,083	1,000	242,583
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**19 Operating lease commitments**

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods:

	Property		Equipment	
	2021 £	2020 £	2021 £	2020 £
One to five years	50	100	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	50	100	-	-
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

## Report to the trustees of Noah's Ark Children's Venture

I report to the trustees on my examination of the accounts of the above charity for the year ended 31 March 2021 as set out on pages 18 to 30.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act"). The charity's trustees consider that an audit is not required for this year under section 144 of the Act and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Act, and
- to state whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity 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 the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

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

1. which gives me reasonable cause to believe that, in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Acthave not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Patrick Morrello ACA  
Third Sector Accountancy Limited  
Holyoake House  
Hanover Street  
Manchester  
M60 0AS

Date: 14 / 12 / 2021