



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 2023

**NOAH'S ARK CHILDREN'S VENTURE
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

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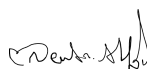
CHAIR'S REPORT

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 2023, 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.

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.

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
Chair of the Board of Trustees

11 / 12 / 2023

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TREASURER'S REPORT 2022 - 23

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).

The Charity had a net expenditure of £20,497, faring better than the previous years' net expenditure of £56,211 as the trend of returning pre-Covid income levels continued, as can be seen from the table below.

Income	2023	2022	2021 (peak covid)	2000 (pre-covid)
Grants and Donations	£107,184	£83,837	£196,218	£84,396
Charitable Activities	£73,595	£51,135	£11,138	£84,730
Other Trading	£36,886	£26,702	£774	£29,647
Investments	£260	£14	£38	£87
	£216,925	£161,688	£208,168	£198,860

Our income generation activities are consistent with previous 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.

To support groups who struggle to meet the cost of visiting the woods we have replenished the Dennis Hunter fund for disadvantaged groups after utilising £3,370 during the year.

We extend our gratitude to the legacy of Richard MacVicar for the continued support of £15,000 during the year, a legacy that continues to have a material impact on operations.

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

Marsh Christian Trust, PF Charitable Trust, Ernest Cook Trust, National Lottery Awards for All, Arnold Clark Community Fund, Guiting Manor Amenity Trust, Leeds Building Society, The Langtree Trust, Four Winds Trust, Edward Gostling Foundation, Edgar E Lawley Foundation, George Henry Collins Charity, Hedley Foundation, Morrisons Foundation, Waitrose Community Matters, Alchemy Foundation, Leathersellers' Company, Rowlands Trust,

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TREASURER'S REPORT 2022 – 23 (Continued)

Ammco Charitable Trust, William A Cadbury Charitable Trust, Percy Bilton Charity, Woodroffe Benton Foundation, Luke Bitmead Foundation and the Bazley Estate.

Expenditure

Expenditure rose by £19,523 over the year before, this being a lower increase than the £27,658 suffered in the previous year. This increase is mainly due to:

- An increase in staff costs reflecting overall wage increases, increased hours for site maintenance, increased cleaning to manage the higher occupancy (and provide contingency) and creating an Office and Finance Manager full time role during the year (October 2022)
- Increased light and heat costs reflecting the wider increase in energy costs

In addition costs of £3,679 (£7,499) have been capitalised during the year (white goods and furniture). A fully depreciated minibus was sold during the year raising £2,111.

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 2023 shows that we have net assets of £183,802 (2022 - £204,299). However, the greater proportion are designated funds, restricted grants, and reserve funds, as set out below:

General fund

- £11,055 (2022 - £57,975) General Fund.

Restricted fund

- £22,371 (2022 - £6,647) – Restricted Funds – During the year £21,331 (2022 - £29,800) of restricted fund grants and donations were spent on Charitable activities and grants and donations of £37,055 received (2022 – £29,800) leaving a balance of £22,371 at the year end.

Designated fund

- £13,345 (2022 - £13,345)- 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.

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TREASURER'S REPORT 2022 – 23 (Continued)

- £42,039 (2022 -£42,039) - 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.
- £48,500 (2022 - £48,500) - 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. .
- £5,000 (2022 - £5,000) – Dennis Hunter fund for disadvantaged groups, £3,370 utilised and replenished during the year.
- £41,492 (2022 - £30,793) - To recognise the fact that the fixed assets are not immediately available for operating expenses.

Concluding comments

Thanks to the support of our generous grant making bodies and donors the woods continues to offer a fantastic space for children to be themselves and explore nature. Although there was a net outflow of during the year, we move into 2023/4 with higher levels of bookings than in the previous (covid) years, users the team look forward to welcoming on site.



A Hainsworth
Treasurer

06 / 12 / 2023

**NOAH'S ARK CHILDREN'S VENTURE
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

EXPRESSION OF THANKS

The committee would like to thank our following recent supporters.

FUNDERS –

Marsh Christian Trust
PF Charitable Trust
Ernest Cook Trust
National Lottery Awards for All
Arnold Clark Community Fund
Guiting Manor Amenity Trust
Leeds Building Society
The Langtree Trust
Four Winds Trust
Edward Gostling Foundation
Edgar E Lawley Foundation
George Henry Collins Charity
Hedley Foundation
Morrisons Foundation
Waitrose Community Matters
Alchemy Foundation
Leathersellers' Company
Rowlands Trust
Ammco Charitable Trust
William A Cadbury Charitable Trust
Percy Bilton Charity
Woodroffe Benton Foundation
Luke Bitmead Foundation
The Bazely Estate

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 2023**

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 2023.

Reference and Administrative Details

Registered charity name Noah's Ark Children's Venture

Company registration number 3325597

**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
A Hainsworth
J Davidson
S Robinson
E Wilson (resigned 7th June 2023)
M Doyle (resigned 4th October 2022)

Secretary Mark Smyth

Centre Manager Marcus Scrivens

Business Lead Mark Smyth

Independent Examiner Scott Lockwood
Third Sector Accountancy Ltd Holyoake House, Manchester, M600AS.

Bankers Lloyds Bank Plc
Castle Street, Cirencester
Gloucestershire GL71QJ

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REPORT OF THE BOARD OF TRUSTEES (continued)

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:

'The Charity's objects are restricted specifically only for the public benefit are the provision of facilities for the recreation and other leisure time occupation for children being facilities: (i) Of which children and others have need by reason of their youth, disability, poverty, or social and economic circumstances, (ii) Which will improve the conditions of life for such children and others by promoting their physical, mental and spiritual wellbeing, and (iii) To assist in such ways as the charity trustees think fit, any charity, social care or education organisation in the United Kingdom whose aims include the advancing of education of persons under the age of 25 years in conservation protection and improvement of the physical and natural environment.'

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.

**NOAH'S ARK CHILDREN'S VENTURE
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

REPORT OF THE BOARD OF TRUSTEES (continued)

OUR AIMS AND OBJECTIVES (continued)

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, structured woodland activities, adventure playground area, cycling and walking 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.

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REPORT OF THE BOARD OF TRUSTEES (continued)

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. Some testimonials this year from these user groups include:

"It's a great location to take a variety of kids from different backgrounds from London to the country."

"The freedom and safety it gives our young students to explore a rural environment which is very different to our inner city lives."

"The opportunity for our young people to experience the outdoors in a safe way."

"Our kids were able to roam free and there was always something for them to do, whatever the weather, which meant we were also able to relax and enjoy the time away together."

"The students were able to experience having some freedom as staff knew they were safe within Macaroni woods."

"A lot of the students do not leave Birmingham so being able to be out in the countryside and be able to simply run around and ride bikes was a massively beneficial experience for all."

"The child-friendly on-site facilities. Central geographic location. Warm, friendly welcome and responsive onsite support."

"Flexible relaxed atmosphere. Large areas of woodland. Space in house for games. Large kitchen."

We have provided outdoor learning sessions and volunteering opportunities for Alternative Provisions services. Our work with one gathered the following testimony from their Headteacher,

"The guys running the experience were absolutely brilliant in their interaction with the students. Their attitude enabled our pupils to try and not refuse or give up until they had completed whatever this may have been from feeding rabbits to cutting wood and making and serving up food from the fire. Students were spoke to about their experience of Macaroni woods and the consensus came back with how much they had enjoyed it."

Comments included, *"I loved making the bird box and taking it home to my dad who has put it up at the back of our house and there are birds nesting in it now."*

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REPORT OF THE BOARD OF TRUSTEES (continued)

Visitors to Macaroni Wood during the last year included:

Step Out Mentoring
Bridgend Young Carers
St Andrews
Techtivity
ATHAC
Hither Green Baptist Church
Courtyard School
Uffculme School
Fox Hollies School
Drumbeat School
National Autistic Society
Young Lewisham Project
Swiss Cottage School
XLP
Brent Knoll School
Riverside School
Inclusability
Artshape
Sense
DFCG
Adventurous Gems
Lewisham Young Carers
Masbro Youth
Aerokick
Rewild
1st Royal Wootton Bassett Brownies
Highworth Community Church
Fairford Youth Club
Film Workshop
Calne Guides
Feedback Global
Ipswich School
Alfriston School

INFORMATION ABOUT OUR USERS

In 2022 - 23 we had a total of 2,055 (1,950 2021 – 22) people that stayed with us including 82 groups. This included 83 children and young people supported through the Dennis Hunter Fund, 236 SEN Schools, 574 from Youth groups, 140 from Community groups, 208 from Disability groups and 465 Families, with 349 private guests.

**NOAH'S ARK CHILDREN'S VENTURE
TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

REPORT OF THE BOARD OF TRUSTEES (continued)

HOW OUR ACTIVITIES DELIVER PUBLIC BENEFIT (continued)

We continued to provide outdoor learning activities, including forest school, pond dipping, night walks, animal husbandry and woodland cycling. Our thanks to Hannah Garbutt and her team for providing the Forest school sessions.

We continued the great support from volunteers this year with the addition of our regular volunteer sessions with local SEN Paternoster School. Their students provided us with vital light site and gardens maintenance, whilst we provided them with valuable transferable skills and learning opportunities building their confidence and self-esteem, as highlighted by a teacher at Paternoster School.

"The staff at Macaroni Wood have been exceptional in accommodating us and providing valuable opportunities for our senior pupils. Every week, we attend the wood to participate in tasks that have already been set out, equipped, and organised in advance, creating accessible opportunities for our pupils, and meeting their needs."

There are so many benefits to these sessions that I have listed them below:

- *Achieving a Work Experience ASDAN Life skills Challenge Award (accreditation)*
- *D of E volunteering*
- *An opportunity to follow instructions from different people in different environments, develop teamwork, experience a workplace, use different tools, and develop a range of skills."*

We have been well supported by local volunteers supporting us with hard graft and dedication with the many tasks throughout the woods. Along with our Friends from corporate organisations, such as Xylem. The volunteers are an invaluable support to Noah's Ark Children's Venture and will become a key part of our strategy moving forward.

The Trustees provided £3,370 of the Dennis Hunter Fund to disadvantaged groups.

The overall satisfaction from our user groups is 98% Extremely or very satisfied. The value for money appears to be recognised with 83% excellent or above average despite the new pricing structure. 98% are extremely or very likely to come back. 100% say that the staff are extremely or very friendly. 82% saying that they are extremely, very or somewhat likely to pay for more outdoor activity at the woods rather than offsite activity.

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

NOAH'S ARK CHILDREN'S VENTURE TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023

REPORT OF THE BOARD OF TRUSTEES (continued)

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 28th February 1997 as amended by special resolution dated 10th November 2009 and as amended on 28th September 2022. 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. The decision on who is to benefit from the Charity's remaining assets, pursuant to article 6.1, may be made by resolution of the Members at or before the time of winding up or dissolution and, subject to any such resolution of the Members, may be made by resolution of the Directors at or before the time of winding up or dissolution.

Recruitment and Appointment of Board of Trustees

A special resolution was approved by members at our AGM 28th June 2022 to adopt the new Articles of Association of Noah's Ark Children's Venture whereby a Director shall become a Member on becoming a Director. The Directors from time to time shall be the only Members. A Director shall become a Member on becoming a Director. The Charity shall maintain a register of Members and any person ceasing to be a Member shall be removed from the Register.

All Directors give their time voluntarily. Some Directors are involved with some of the users and beneficiaries of the charity; some Directors have made private bookings during off-peak periods when the building would otherwise be unused, in line with our private booking policy. However, no Director benefits personally from their involvement with the charity.

The usual term of office for a Director shall be three years, at the end of which they shall retire. A Director shall be eligible for reappointment by the Directors for up to a further two terms, each of three years. No Director shall serve for more than nine consecutive years, unless the Directors consider it would be in the best interests of the Charity for a particular Director to continue to serve beyond that period and that Director is reappointed in accordance with the Articles.

Martin Doyle resigned from the Board on 4th October 2022. Caroline Newton remains the Chair and Adam Hainsworth remains as the Treasurer and John Davidson the Vice Chair.

Trustee induction and training

There was no trustee recruitment during 2022 - 23. The Board met eight times during the year, which included the AGM and the Trustees Away Weekend.

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TRUSTEES ANNUAL REPORT FOR THE YEAR ENDED 31 MARCH 2023**

REPORT OF THE BOARD OF TRUSTEES (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

Planning for the Future

Financial planning is a key responsibility for the Trustees, in conjunction with the charity management team. The Trustees undertook pro bono support through the Cranfield Trust, providing a Benchmarking exercise and salary structure review. Thus ensuring staff receive a Living Wage and equitable reward for their job roles.

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. From December 2022 this Management team was joined by Donna Cole as Finance and Bookings Manager. Matt continued as the Site Maintenance Officer, supporting the Centre Manager. The Housekeeping team of Ann Trinder, Penni Redding and Christina Trinder had the addition of Hannah Knight with supplementary support from an agency housekeeper, during peak periods.

Lease renewal and footprint

Conversations are still in motion with the Ernest Cook Trust (ECT) during the year as the lease for the land and buildings is due for renewal. The Trustees have identified a risk (and opportunity) in respect of the woodland behind MacVicar House.

Strategic Planning

During 2022 - 23 the Trustees and the Co-Leaders increased the staff resources by adding Donna Cole to the Management team and increasing the hours into the Housekeeping team.

The Trustees and Management will revisit these changes and develop the strategy during 2023 – 24. There will be particular emphasis on the annual Away Weekend planned for November 2023.

Risk Management

The Board of Trustees conducted a review of the major risks to which the charity is exposed during 2021 - 22. The new risk register was established and is updated 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

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REPORT OF THE BOARD OF TRUSTEES (continued)

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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, and eight times in 2022 - 23. 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. Now both are supported by Donna Cole. 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.

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
- 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.

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REPORT OF THE BOARD OF TRUSTEES (continued)

RESPONSIBILITIES OF THE BOARD OF TRUSTEES (continued)

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 6th December 2023 and signed on its behalf by:



Mark Smyth
SECRETARY

11 / 12 / 2023

Noah's Ark Children's Venture
Statement of Financial Activities
(including Income and Expenditure account)
for the year ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	<i>Unrestricted funds £</i>	<i>Restricted funds £</i>	<i>Total funds 2022 £</i>
Income from:							
Grants and donations	3	70,129	37,055	107,184	54,037	29,800	83,837
Charitable activities	4	72,595	-	72,595	51,135	-	51,135
Other trading activities	5	36,886	-	36,886	26,702	-	26,702
Investments	6	260	-	260	14	-	14
Total income		179,870	37,055	216,925	131,888	29,800	161,688
Expenditure on:							
Raising funds	7	685	-	685	2,178	-	2,178
Charitable activities	8	215,406	21,331	236,737	185,568	30,153	215,721
Total expenditure		216,091	21,331	237,422	187,746	30,153	217,899
Net income/(expenditure) for the year	9	(36,221)	15,724	(20,497)	(55,858)	(353)	(56,211)
Transfer between funds		-	-	-	-	-	-
Net movement in funds for the year		(36,221)	15,724	(20,497)	(55,858)	(353)	(56,211)
Reconciliation of funds							
Total funds brought forward		197,652	6,647	204,299	253,510	7,000	260,510
Total funds carried forward		161,431	22,371	183,802	197,652	6,647	204,299

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 2023

	Note	2023	2022
		£	£
Fixed assets			
Tangible assets	13	41,492	43,908
Total fixed assets		41,492	43,908
Current assets			
Debtors	14	18,547	11,292
Stock		1,196	1,196
Cash at bank and in hand		177,477	162,906
Total current assets		197,220	175,394
Liabilities			
Creditors: amounts falling due in less than one year	15	(54,910)	(15,003)
Net current assets		142,310	160,391
Net assets		183,802	204,299
The funds of the charity:			
Restricted income funds	16	22,371	6,647
Unrestricted income funds	17	161,431	197,652
Total charity funds		183,802	204,299

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 33 form part of these accounts.

Approved by the trustees on **6 December 2023**

and signed on their behalf by:



 (Adam Hainsworth, Treasurer)



 (Caroline Newton-Alfred, Chair)

Noah's Ark Children's Venture
Notes to the accounts for the year ended 31 March 2023

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.

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (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.

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (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 to 20 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.

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

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.

p Stock

Stock is included at the lower of cost or net realisable value. In general, cost is determined on a first in, first out basis. Net realisable value is the price at which stocks can be sold in the normal course of business after allowing for the costs of realisation. Provision is made where necessary for obsolete, slow moving, and defective stocks. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Stock in the financial statements relates to merchandise purchased for re-sale.

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.

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

3 Grants and Donations

		2023 £	2022 £
Restricted funds:			
Gift in kind: peppercorn lease	Accommodation	18,000	18,000
High Sheriff of Gloucestershire Fund	Glos Groups	-	2,500
National Lottery: Forest School	Forest School	-	9,300
Hedley FDN BCA	Forest Schools	3,000	-
Awards for all	Forest Schools	9,700	-
William A Cadbury	Bazley Bathrooms	1,000	-
Rowlands Trust	Forest Schools	2,000	-
Percy Bilton Bikes	Mountain Bikes	3,355	-
		<hr/>	<hr/>
		37,055	29,800
		<hr/>	<hr/>
Unrestricted funds:			
CJRS Grant		-	1,861
CCDC- Covid-19 Related Grants		-	13,469
H R Bull Charitable Foundation		-	4,000
CHEQS Charity		-	3,000
Casey Trust		-	1,000
Dulverton Trust		-	1,000
Friends of Macaroni Wood		1,074	1,082
PF Charitable Trust		5,000	2,500
CAF		3,700	8,203
Legacy - Macvicar Trust		15,000	15,000
Ernest Cook Trust		10,000	-
Four Winds Trust		2,100	-
Arnold Clark		1,000	-
Guiting Manor Grant		9,000	-
Leeds Building Society		1,000	-
Edward Gostlin		5,000	-
Leathersellers		4,000	-
E Lawley Foundation		1,500	-
Woodroffe Benton		1,000	-
George Henry		1,000	-
Luke Bitmead Foundation		1,000	-
Bazley Estate		5,527	-
Other		3,228	2,922
		<hr/>	<hr/>
		70,129	54,037
		<hr/>	<hr/>
Total		107,184	83,837
		<hr/>	<hr/>

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

4 Income from charitable activities

	2023	2022
	£	£
Fees charged:		
Special Educational Needs	9,485	3,631
Youth	9,662	11,137
Disability	18,715	15,798
Community	6,589	216
Families	21,693	20,353
Forest school	6,451	-
	<hr/>	<hr/>
	72,595	51,135
	<hr/> <hr/>	<hr/> <hr/>

All income from charitable activities is unrestricted.

5 Other trading activities

	2023	2022
	£	£
Private Lets	36,886	26,702
	<hr/>	<hr/>
	36,886	26,702
	<hr/> <hr/>	<hr/> <hr/>

6 Income from investments

	2023	2022
	£	£
Interest on bank deposits	260	14
	<hr/> <hr/>	<hr/> <hr/>

All investment income is unrestricted.

7 Costs of generating funds

	2023	2022
	£	£
Fundraising costs	266	678
Marketing costs	419	1,500
	<hr/>	<hr/>
	685	2,178
	<hr/> <hr/>	<hr/> <hr/>

All costs of generating funds are unrestricted.

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

8	Costs of Charitable activities	2023 £	2022 £
	Direct costs		
	Forest school	6,550	10,330
	Animal expenses	3,088	1,637
	Motor and travelling	1,573	2,072
	Play equipment	432	99
	Depreciation	6,095	5,533
		<hr/>	<hr/>
		17,738	19,671
		<hr/>	<hr/>
	Staff costs		
	Salaries and contributions	126,819	111,716
	DBS checks	518	285
	Staff training	1,590	777
	Staff entertaining	160	-
		<hr/>	<hr/>
		129,087	112,778
		<hr/>	<hr/>
	Premises costs		
	Lease	18,000	18,000
	Rates	3,404	3,713
	Light and heat	20,310	14,045
	Repairs and maintenance	16,634	15,888
	Cleaning	9,537	7,626
		<hr/>	<hr/>
		67,885	59,272
		<hr/>	<hr/>
	Support costs		
	Telephone	329	376
	Insurances	2,046	1,936
	Book-keeping	3,393	5,100
	Stationery and postage	903	624
	Computer expenses & IT support	8,306	7,395
	(Profit)/Loss on disposal of fixed asset	(2,111)	-
	Sundry Costs	76	378
		<hr/>	<hr/>
		12,941	15,809
		<hr/>	<hr/>
	Governance		
	Trustee meeting expenses	215	281
	Other professional fees	7,431	6,830
	Independent examiner's fees	1,440	1,080
		<hr/>	<hr/>
		9,086	8,191
		<hr/>	<hr/>
	Total expenditure on charitable activities	<hr/> <hr/> 236,737	<hr/> <hr/> 215,721

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

8 Costs of Charitable activities (continued)

Analysed as follows:

From restricted funds	21,331	30,153
From unrestricted funds	215,406	185,568
	<hr/>	<hr/>
	236,737	215,721
	<hr/>	<hr/>

9 Net income/(expenditure) for the year

This is stated after charging/(crediting):	2023	2022
	£	£
Depreciation	6,095	5,533
Independent examiner's fee	1,440	1,080
	<hr/>	<hr/>

10 Staff costs

Staff costs during the year were as follows:

	2023	2022
	£	£
Wages and salaries	118,401	101,627
Social security costs	4,773	7,817
Pension costs	1,829	2,272
	<hr/>	<hr/>
	125,003	111,716
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 6.5 (2022: 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 £79,757 (2022: £78,050).

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

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 (2022: Nil).

Aggregate donations from related parties were £Nil (2022: £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 except as noted below (2022: nil).

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
	£	£	£	£
Cost				
At 1 April 2022	153,306	17,957	46,561	217,824
Additions	-	-	3,679	3,679
Disposals	-	(8,895)	-	(8,895)
At 31 March 2023	153,306	9,062	50,240	212,608
Depreciation				
At 1 April 2022	135,190	17,957	20,769	173,916
Charge for the year	1,965	-	4,130	6,095
Disposals	-	(8,895)	-	(8,895)
At 31 March 2023	137,155	9,062	24,899	171,116
Net book value				
At 31 March 2023	16,151	-	25,341	41,492
At 31 March 2022	18,116	-	25,792	43,908

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

14 Debtors

	2023	2022
	£	£
Trade debtors	13,516	6,261
Other debtors (Employer's allowance owed from HMRC)	5,031	5,031
	18,547	11,292

15 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	182	5,249
Accruals	3,632	3,391
Deferred income	50,395	3,500
Pension contributions	701	2,863
	54,910	15,003

Deferred income balance relates solely to amounts received in advance for accommodation bookings, there is no deferred income in respect of grant income.

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movements in restricted funds

Current period	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
National Lottery Restricted for Forest School	4,647	-	-	-	4,647
Bruce Walker Charitable Trust: Wheelchair Bike	2,000	-	-	-	2,000
Trustees of Lady Bazley's 1997 Settlement	-	18,000	(18,000)	-	-
Hedley FDN BCA	-	3,000	-	-	3,000
National Lottery Awards for All	-	9,700	(3,331)	-	6,369
Rowlands Trust	-	2,000	-	-	2,000
William A Cadbury	-	1,000	-	-	1,000
Percy Bilton Bikes	-	3,355	-	-	3,355
<i>Total</i>	<u>6,647</u>	<u>37,055</u>	<u>(21,331)</u>	<u>-</u>	<u>22,371</u>
Comparative period	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
<i>Cross & Wells Play Equipment</i>	4,647	-	(4,647)	-	-
<i>Bruce Walker Charitable Trust: Wheelchair Bike</i>	2,000	-	-	-	2,000
<i>National Lottery Restricted for Forest School</i>	-	9,300	(4,653)	-	4,647
<i>High Sheriff of Gloucestershire Fund</i>	-	2,500	(2,500)	-	-
<i>Trustees of Lady Bazley's 1997 Settlement</i>	-	18,000	(18,000)	-	-
<i>Total</i>	<u>6,647</u>	<u>29,800</u>	<u>(29,800)</u>	<u>-</u>	<u>6,647</u>

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

16 Analysis of movements in restricted funds (continued)

Name of restricted fund	Description, nature and purposes of the fund
High Sheriff of Gloucestershire Fund	Glos Groups
Bruce Walker Charitable Trust: Wheelchair Bike	Wheelchair Bike
Cross & Wells Play Equipment	Play Equipment
Trustees of Lady Bazley's 1997 Settlement	Accommodation
Hedley FDN BCA	Forest Schools
National Lottery Awards for All	Forest Schools
Rowlands Trust	Bazley Bathrooms
William A Cadbury	Forest Schools
Percy Bilton Bikes	Mountain Bikes

17 Analysis of movement in unrestricted funds

Current period	Balance at 1 April 2022	Income	Expenditure	Transfers	As at 31 March 2023
	£	£	£	£	£
Revenue Contingency Fund	48,500	-	-	-	48,500
Friends of Macaroni Wood	13,345	-	-	-	13,345
Buildings Contingency Fund	42,039	-	-	-	42,039
Dennis Hunter fund for disadvantaged groups	5,000	-	(3,370)	3,370	5,000
Fixed assets	30,793	-	(6,095)	16,794	41,492
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal - designated funds	139,677	-	(9,465)	20,164	150,376
General Funds	57,975	179,870	(206,626)	(20,164)	11,055
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
	197,652	179,870	(216,091)	-	161,431
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

17 Analysis of movement in unrestricted funds (continued)

<i>Comparative period</i>	<i>Balance at 1 April 2021</i>	<i>Income</i>	<i>Expenditure</i>	<i>Transfers</i>	<i>As at 31 March 2022</i>
	£	£	£	£	£
<i>Revenue Contingency Fund</i>	38,500	-	-	10,000	48,500
<i>Friends of Macaroni Wood</i>	13,345	-	-		13,345
<i>Buildings Contingency Fund</i>	19,647	-	-	22,392	42,039
<i>New minibus</i>	10,000	-	-	(10,000)	-
<i>Future management change fund</i>	22,392	-	-	(22,392)	-
<i>Dennis Hunter fund for disadvantaged groups</i>	5,000	-	-	-	5,000
<i>Covid 19 lockdown fund</i>	40,000	-	(40,000)	-	-
<i>Fixed assets</i>	38,288	-	(7,495)	-	30,793
<i>Subtotal - designated funds</i>	187,172	-	(47,495)	-	139,677
<i>General Funds</i>	66,338	131,888	(140,251)	-	57,975
	253,510	131,888	(187,746)	-	197,652

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 & long term spend on heating/efficiencies.

Purchase of replacement vehicle

Purchase of replacement mobile home

New accommodation

Management transition

Covid 19 lockdown fund

To recognise the fact that the fixed assets are not immediately available for operating expenses.

Noah's Ark Children's Venture

Notes to the accounts for the year ended 31 March 2023 (continued)

18 Analysis of net assets between funds

	General fund £	Designated funds £	Restricted funds £	Total 2023 £
Tangible fixed assets	-	41,492	-	41,492
Net current assets/(liabilities)	11,055	108,884	22,371	142,310
Total	11,055	150,376	22,371	183,802
<i>Comparative period</i>				
	<i>General fund £</i>	<i>Designated funds £</i>	<i>Restricted funds £</i>	<i>Total 2022 £</i>
<i>Tangible fixed assets</i>		<i>30,793</i>	<i>-</i>	<i>30,793</i>
<i>Net current assets/(liabilities)</i>	<i>57,975</i>	<i>108,884</i>	<i>6,647</i>	<i>173,506</i>
<i>Total</i>	<i>57,975</i>	<i>139,677</i>	<i>6,647</i>	<i>204,299</i>

Independent Examiner's report for the year ended 31 March 2023

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 2023 as set out on pages 18 to 31.

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.



Scott Lockwood ACA
Third Sector Accountancy Limited
Holyoake House
Hanover Street
Manchester
M60 0AS

Date: 11 / 12 / 2023