

CHILDREN CARE CENTRE

England & Wales · Charity number 1014813

Details

Other names CHILDREN CARE CENTRE, AMOD

Status Registered

Legal form Trust

Registered 1992-10-16

Register [View on the Charity Commission register](#)

Contact

Address 86 Hampton Road
London
E7 0NU

Phone 02085344574

Activities

Objects: THE OBJECTS OF THE TRUST ARE TO RELIEVE THE POVERTY AND SICKNESS OF AND ADVANCE THE EDUCATION OF CHILDREN AT THE AMOD ORPHANAGE IN DISTRICT BHARUCH BY THE PROVISION OF FACILITIES AND EQUIPMENT INCLUDING MEDICINES AND FOOD. TO RELIEVE POVERTY AND SICKNESS OF PERSONS WHO ARE VICTIMS OF EARTH QUAKE, CYCLONE OR OTHER DISASTER OR WAR BY THE PROVISIONS OF FACILITIES AND EQUIPMENT INCLUDING FOOD CLOTHING MEDICINES AND SHELTER.

Activities: Relieve Poverty, Sickness and advance Education of Children

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, The Prevention Or Relief Of Poverty
- **Who:** Children/young People

Geography

- India
- Newham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£231,426	£81,953	-	-
2024-03-31	£246,319	£147,100	-	-
2023-03-31	£259,988	£139,172	-	-
2022-03-31	£278,236	£145,862	-	-
2021-03-31	£293,202	£178,744	-	-

Trustees

Name	Role	Appointed
YUSUF MOOSA KARMADI	Chair	
HANIF ISMAIL PATEL		2023-08-01
YAKUB YUSUP SHIKORA		

CHILDREN CARE CENTRE

England & Wales - Charity number 1014813

Accounts

Charity registration number 1014813 (England and Wales)

CHILDREN CARE CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CHILDREN CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Y Y Shikora
H I Patel
Y M Karmadi

Charity registration

England and Wales

1014813

Auditor

Glazers
843 Finchley Road
London
NW11 8NA

CHILDREN CARE CENTRE

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CHILDREN CARE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are: To relieve the poverty and sickness of and advance the education of children at the Amod Orphanage in District Bharuch by the provision of facilities and equipment including medicines and food. To relieve poverty and sickness of persons who are victims of earthquake, cyclone or other disaster or war by the provisions of facilities and equipment including food, clothing, medicines and shelter.

Post year end, the Charity granted an amount of GBP 25,055 to a trust in India that facilitates education, health, and family welfare initiatives. While the objectives of the Charity do not currently fully align with those of the recipient trust the payment is considered to be outside the charity's current objectives. The Charity is in the process of reviewing and amending its objectives to ensure better alignment going forward and no further payments will be made unless and until the objectives are amended.

During the year and subsequent to the year end, the Charity reviewed the activities of the orphanage in India. As part of this review, funding has been temporarily frozen pending resolution, while certain governance matters are being assessed.

During this period, the Trustees are considering the future direction of the Charity. During this, the rental income is being utilised for the refurbishment of properties owned by the Charity, with the aim of generating increased rental income to meet charity's objective in future.

The Trustees are also in the process of refocusing the Charity's objectives to ensure that it continues to operate in line with the Charity's purposes and applicable regulatory requirements.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

For the ended year 31 March 2025, the charity received total income of £231,426 (2024: £246,319). The total expenditure incurred amounted to £81,953 (2024: £147,100) resulting in a surplus of income over expenditure for the period of £149,473 (2024: £99,219).

Financial review

For the ended year 31 March 2025, the charity has reported restricted fund at £6,881,711 (2024: 6,743,303) and unrestricted fund at £55,349 (2024: 44,284).

Reserves policy

The trustees do not seek to maintain reserves, other than to ensure that they can continue the activities of the charity.

Structure, governance and management

Trust Deed Executed on 29 September 1992 as amended by supplemental deed of 16 August 1995.

The trustees who served during the year and up to the date of signature the financial statements were:

CHILDREN CARE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Registered name of the Charity with Charity Commission is Children Care Centre. It is registered as a trust with a registration number 1014813.

Address is 86 Hampton Road, London, E7 0NU.

The investment properties are held in the names of the trustees as nominee trustees on behalf of the charity, as the charity is not a separate legal entity.

Y Y Shikora
H I Patel
Y M Karmadi

Recruitment and appointment of trustees

There is no formal policy for the induction and training of new trustees. However all trustees have a knowledge of the community they aim to serve and of the overall objectives of the charity.

The trustees' report was approved by the Board of Trustees.



Y M Karmadi

Trustee

Date: 29th January 2026

CHILDREN CARE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHILDREN CARE CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHILDREN CARE CENTRE

Opinion

We have audited the financial statements of Children Care Centre (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the Charities Act 2011.
Please refer note 20 to accounts around subsequent events.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CHILDREN CARE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHILDREN CARE CENTRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding on the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The law and regulations we considered in this the Charities Act 2011. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statements items.

Based on this understanding we designed our audit procedures to identify any non-compliance with law and regulations, reviewing meeting minutes of those charged with governance, testing manual journals, reviewing the financial statements disclosures and testing to supporting documentation, performing analytical procedures and enquiring of management to provide reasonable assurance that the financial statements were free from fraud and error.

Owing to the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with the regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CHILDREN CARE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHILDREN CARE CENTRE



(Senior Statutory Auditor)

For and on behalf of Glazers, Statutory Auditor

Chartered Accountants

843 Finchley Road

London

NW11 8NA

Date: 29.01.2026.....

Glazers is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHILDREN CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds		funds	funds	
	Notes	2025	2025	2025	2024	2024	2024
		£	£	£	£	£	£
Income from:							
Donations and legacies	3	11,065	-	11,065	12,726	-	12,726
Investments	4	-	220,361	220,361	-	233,593	233,593
Total income		<u>11,065</u>	<u>220,361</u>	<u>231,426</u>	<u>12,726</u>	<u>233,593</u>	<u>246,319</u>
Expenditure on:							
Raising funds	5	-	-	-	-	53,386	53,386
Charitable activities	6	-	81,953	81,953	-	93,714	93,714
Total expenditure		<u>-</u>	<u>81,953</u>	<u>81,953</u>	<u>-</u>	<u>147,100</u>	<u>147,100</u>
Net gains/(losses) on investments	10	-	-	-	-	1,198,552	1,198,552
Net income and movement in funds		<u>11,065</u>	<u>138,408</u>	<u>149,473</u>	<u>12,726</u>	<u>1,285,045</u>	<u>1,297,771</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>44,284</u>	<u>6,743,303</u>	<u>6,787,587</u>	<u>31,558</u>	<u>5,458,258</u>	<u>5,489,816</u>
Fund balances at 31 March 2025		<u>55,349</u>	<u>6,881,711</u>	<u>6,937,060</u>	<u>44,284</u>	<u>6,743,303</u>	<u>6,787,587</u>

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

CHILDREN CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	12		1		-
Investment property	13		6,587,435		6,254,120
			<u>6,587,436</u>		<u>6,254,120</u>
Current assets					
Debtors	14	22,834		30,337	
Cash at bank and in hand		338,615		514,124	
		<u>361,449</u>		<u>544,461</u>	
Creditors: amounts falling due within one year	15	(11,825)		(10,994)	
Net current assets			<u>349,624</u>		<u>533,467</u>
Total assets less current liabilities			<u>6,937,060</u>		<u>6,787,587</u>
The funds of the charity					
Restricted income funds	16	6,881,711		6,743,303	
Unrestricted funds	17		55,349		44,284
			<u>6,937,060</u>		<u>6,787,587</u>

The financial statements were approved by the trustees on 29th January 2026



Y M Karmadi
Trustee

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Children Care Centre is a Charity.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Over useful life
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The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	11,065	12,726

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

4 Income from investments

	Restricted funds 2025 £	Restricted funds 2024 £
Rental income	220,361	232,308
Interest receivable	-	1,285
	<u>220,361</u>	<u>233,593</u>

5 Expenditure on raising funds

	Restricted funds 2025 £	Restricted funds 2024 £
Fundraising and publicity		
Support costs	-	53,386
	<u>-</u>	<u>53,386</u>

6 Expenditure on charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Direct costs		
Cost of sales- Other	36,122	45,290
Legal and professional	19,050	11,009
Stipon Gujarat Welfare Trust	-	20,055
Bank charges	303	187
Accountancy	3,600	3,600
Stationery and printing	1,180	3,559
Travel	13,653	-
	<u>73,908</u>	<u>83,700</u>
Share of support and governance costs (see note)		
Governance	8,045	10,014
	<u>81,953</u>	<u>93,714</u>
Analysis by fund		
Restricted funds	<u>81,953</u>	<u>93,714</u>

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Net movement in funds	2025	2024
	£	£

The net movement in funds is stated after charging/(crediting):

Fees payable for the audit of the charity's financial statements	8,045	-
	<u> </u>	<u> </u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year. No expenses were paid to trustees.

9 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
Total	-	-
	<u> </u>	<u> </u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

No remuneration paid to key management personnel.

10 Gains and losses on investments

	Restricted funds	Restricted funds
	2025	2024
	£	£
Gains/(losses) arising on:		
Revaluation of investment properties	-	1,198,552
	<u> </u>	<u> </u>

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

12 Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	1,570
At 31 March 2025	1,570
Depreciation and impairment	
At 1 April 2024	1,569
At 31 March 2025	1,569
Carrying amount	
At 31 March 2025	1

Investment property is held to earn rentals and for capital appreciation and is measured at fair value at the reporting date. The carrying value of investment property at 31 March 2025 is £6,587,435 (2024 £6,254,119) as disclosed in note 13.

13 Investment property

	2025 £
Fair value	
At 1 April 2024	6,254,119
Additions through refurbishment work	333,316
At 31 March 2025	6,587,435

Investment property comprises of 12 properties. The fair value of the investment property has been arrived at on the basis of a valuation carried by third party. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties. Valuation is carried out by Rona Ilford in Aug 2024. It is registered with RICS.

The basis of valuation adopted is market value as defined in Valuation Practice Statement 4 of the standards as:

the estimated amount for which an asset or liability should exchange on the valuation date between a willing buyer and a willing seller in an arms length transactions

14 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	9,546	8,775
Other debtors	8,348	8,448
Prepayments and accrued income	4,940	13,114
	22,834	30,337

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

15 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	180	-
Accruals and deferred income	11,645	10,994
	<u>11,825</u>	<u>10,994</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used. Restricted funds are used only to meet the objectives of the charity.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
Profit and loss account	2,784,007	220,361	(81,953)	-	2,922,415
Revaluation reserve	3,959,296	-	-	-	3,959,296
	<u>6,743,303</u>	<u>220,361</u>	<u>(81,953)</u>	<u>-</u>	<u>6,881,711</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Profit and loss account	2,697,514	233,593	(147,100)	-	2,784,007
Revaluation reserve	2,760,744	-	-	1,198,552	3,959,296
	<u>5,458,258</u>	<u>233,593</u>	<u>(147,100)</u>	<u>1,198,552</u>	<u>6,743,303</u>

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees to meet expense other than objective of the charity.

	At 1 April 2024 £	Incoming resources £	At 31 March 2025 £
General funds	44,284	11,065	55,349
	<u>44,284</u>	<u>11,065</u>	<u>55,349</u>

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

17 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	At 31 March 2024
	£	£	£
General funds	31,558	12,726	44,284

18 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	1	-	1
Investment properties	-	6,587,435	6,587,435
Current assets/(liabilities)	55,348	294,276	349,624
	<u>55,349</u>	<u>6,881,711</u>	<u>6,937,060</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Investment properties	-	6,254,120	6,254,120
Current assets/(liabilities)	44,284	489,183	533,467
	<u>44,284</u>	<u>6,743,303</u>	<u>6,787,587</u>

19 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).
The investment properties are held in the names of the trustees as nominee on behalf of the charity, as the charity is not a separate legal entity.

20 Subsequent Events

Post year end, the Charity granted an amount of GBP 25,055 to a trust in India that facilitates education, health, and family welfare initiatives. While the objectives of the Charity do not currently fully align with those of the recipient trust the payment is considered to be outside the charity's current objectives. The Charity is in the process of reviewing and amending its objectives to ensure better alignment going forward and no further payments will be made unless and until the objectives are amended.

CHILDREN CARE CENTRE

England & Wales - Charity number 1014813

Accounts

Charity registration number 1014813

**CHILDREN CARE CENTRE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

CHILDREN CARE CENTRE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Y Y Shikora
H I Patel
Y M Karmadi

Charity number

1014813

Auditor

Glazers
843 Finchley Road
London
NW11 8NA

CHILDREN CARE CENTRE

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CHILDREN CARE CENTRE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

Objectives and activities

The charity's objects are:

To relieve the poverty and sickness of and advance the education of children at the Amod Orphanage in District Bharuch by the provision of facilities and equipment including medicines and food.

To relieve poverty and sickness of persons who are victims of earthquake, cyclone or other disaster or war by the provisions of facilities and equipment including food, clothing, medicines and shelter.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Significant activities and achievements against objectives

Financial review

For the ended year 31 March 2024, the charity received total income of £246,319 (2023: £259,988). The total expenditure incurred amounted to £147,100 (2023: £139,173) resulting in a surplus of expenditure over income for the period of £99,219 (2023: £120,815).

Reserves policy

The trustees are committed to maintain an adequate, justified and reasonable level of reserve in line with the guidance from Charity Commission and governing documents. It is trustee's aim to ensure the reserves are available equivalent to three month's running cost.

Structure, governance and management

Trust Deed Executed on 29 September 1992 as amended by supplemental deed of 16 August 1995.

The trustees who served during the year and up to the date of signature the financial statements were:

Y Y Shikora
H I Patel
Y M Karmadi

Recruitment and appointment of trustees

There is no formal policy for the induction and training of new trustees. However all trustees have a knowledge of the community they aim to serve and of the overall objectives of the charity.

CHILDREN CARE CENTRE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.



.....
Y M Karmadi

Trustee

Date: 26th September 2024
.....

CHILDREN CARE CENTRE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CHILDREN CARE CENTRE

INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF CHILDREN CARE CENTRE

Opinion

We have audited the financial statements of Children Care Centre (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards.

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

CHILDREN CARE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHILDREN CARE CENTRE

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

We obtained an understanding on the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The law and regulations we considered in this the Charities Act 2011. We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statements items.

Based on this understanding we designed our audit procedures to identify any non-compliance with law and regulations, reviewing meeting minutes of those charged with governance, testing manual journals, reviewing the financial statements disclosures and testing to supporting documentation, performing analytical procedures and enquiring of management to provide reasonable assurance that the financial statements were free from fraud and error.

Owing to the inherent limitations of an audit, there is a risk that we will not detect all irregularities including those leading to a material misstatement in the financial statements or non-compliance with the regulations.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

CHILDREN CARE CENTRE

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF CHILDREN CARE CENTRE



Benjamin Allen FCCA (Senior Statutory Auditor)
for and on behalf of Glazers

26 September 2024

Chartered Accountants
Statutory Auditor

843 Finchley Road
London
NW11 8NA

Glazers is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHILDREN CARE CENTRE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		funds	funds		funds	funds	
		2024	2024	2024	Restated	Restated	Restated
Notes	£	£	£	£	2023	2023	2023
					£	£	£
Income from:							
Donations and legacies	3	12,726	-	12,726	31,558	-	31,558
Investments	4	-	233,593	233,593	-	228,430	228,430
Total income		<u>12,726</u>	<u>233,593</u>	<u>246,319</u>	<u>31,558</u>	<u>228,430</u>	<u>259,988</u>
Expenditure on:							
Raising funds	5	-	53,386	53,386	-	116,054	116,054
Charitable activities	6	-	93,714	93,714	-	23,119	23,119
Total expenditure		<u>-</u>	<u>147,100</u>	<u>147,100</u>	<u>-</u>	<u>139,173</u>	<u>139,173</u>
Net gains/(losses) on investments	10	-	1,198,552	1,198,552	-	-	-
Net income and movement in funds		<u>12,726</u>	<u>1,285,045</u>	<u>1,297,771</u>	<u>31,558</u>	<u>89,257</u>	<u>120,815</u>
Reconciliation of funds:							
Fund balances at 1 April 2023		<u>31,558</u>	<u>5,458,258</u>	<u>5,489,816</u>	<u>-</u>	<u>5,369,001</u>	<u>5,369,001</u>
Fund balances at 31 March 2024		<u>44,284</u>	<u>6,743,303</u>	<u>6,787,587</u>	<u>31,558</u>	<u>5,458,258</u>	<u>5,489,816</u>

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

CHILDREN CARE CENTRE

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		Restated 2023	
	Notes	£	£	£	£
Fixed assets					
Investment property	12		6,254,120		4,773,673
Current assets					
Debtors	13	30,337		4,990	
Cash at bank and in hand		514,124		720,413	
		<u>544,461</u>		<u>725,403</u>	
Creditors: amounts falling due within one year	14	<u>(10,994)</u>		<u>(9,260)</u>	
Net current assets			<u>533,467</u>		<u>716,143</u>
Total assets less current liabilities			<u>6,787,587</u>		<u>5,489,816</u>
The funds of the charity					
Restricted income funds	15		6,743,303		5,458,258
Unrestricted funds	16		<u>44,284</u>		<u>31,558</u>
			<u>6,787,587</u>		<u>5,489,816</u>

The financial statements were approved by the trustees on 26th September 2024



Y M Karmadi
Trustee

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	Over useful life
-----------------------	------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Investment property

Investment property, which is property held to earn rentals and/or for capital appreciation, is initially recognised at cost, which includes the purchase cost and any directly attributable expenditure. Subsequently it is measured at fair value at the reporting end date. The surplus or deficit on revaluation is recognised in profit or loss.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds Restated 2023 £
Donations and gifts	12,726	31,558

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from investments

	Restricted funds 2024	Restricted funds Restated 2023
	£	£
Rental income	232,308	228,430
Interest receivable	1,285	-
	<u>233,593</u>	<u>228,430</u>

5 Expenditure on raising funds

	Restricted funds 2024	Restricted funds Restated 2023
	£	£
Fundraising and publicity		
Support costs	53,386	-
	<u>53,386</u>	<u>-</u>
Trading costs		
Depreciation and impairment	-	349
	<u>-</u>	<u>349</u>
Investment management	-	115,705
	<u>-</u>	<u>115,705</u>
Total costs	<u>53,386</u>	<u>116,054</u>

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Expenditure on charitable activities

	Charitable Expenditure	Charitable Expenditure
	2024	Restated 2023
	£	£
Direct costs		
Cost of sales- Other	45,290	12,000
Legal and professional	11,009	-
Stipon Gujarat Welfare Trust	20,055	-
Bank charges	187	62
Accountancy	3,600	-
Stationery and printing	3,559	8
Travel	-	1,954
	<u>83,700</u>	<u>14,024</u>
Share of support and governance costs (see note)		
Support	-	95
Governance	10,014	9,000
	<u>93,714</u>	<u>23,119</u>
Analysis by fund		
Restricted funds	<u>93,714</u>	<u>23,119</u>

7 Net movement in funds

	2024	Restated 2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Depreciation of owned tangible fixed assets	-	349
	<u>-</u>	<u>349</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

9 Employees

The average monthly number of employees during the year was:

	2024	Restated 2023
	Number	Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Employees

(Continued)

Remuneration of key management personnel

No remuneration paid to key management personnel.

10 Gains and losses on investments

	Restricted funds 2024	Restricted funds Restated 2023
Gains/(losses) arising on:	£	£
Revaluation of investment properties	1,198,552	-

11 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

12 Investment property

	2024 £
Fair value	
At 1 April 2023	4,773,674
Additions through external acquisition	281,894
Net gains or losses through fair value adjustments	1,198,552
At 31 March 2024	6,254,120

Investment property comprises of 12 properties. The fair value of the investment property has been arrived at on the basis of a valuation carried by third party. The valuation was made on an open market value basis by reference to market evidence of transaction prices for similar properties.

13 Debtors

	2024 Restated 2023	
Amounts falling due within one year:	£	£
Trade debtors	8,775	910
Other debtors	8,448	-
Prepayments and accrued income	13,114	4,080
	30,337	4,990

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Creditors: amounts falling due within one year

	2024 Restated 2023	
	£	£
Accruals and deferred income	10,994	9,260

15 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Profit and loss account	2,697,514	233,593	(147,100)	-	2,784,007
Revaluation reserve	2,760,744	-	-	1,198,552	3,959,296
	<u>5,458,258</u>	<u>233,593</u>	<u>(147,100)</u>	<u>1,198,552</u>	<u>6,743,303</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2023 £
Profit and Loss	5,369,001	228,430	(139,173)	-	5,458,258

16 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	At 31 March 2024 £
General funds	31,558	12,726	44,284
	<u>31,558</u>	<u>12,726</u>	<u>44,284</u>
Previous year:	At 1 April 2022 £	Incoming resources £	At 31 March 2023 £
General funds	-	31,558	31,558
	<u>-</u>	<u>31,558</u>	<u>31,558</u>

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

17 Analysis of net assets between funds

	Unrestricted	Restricted	Total
	funds	funds	
	2024	2024	2024
	£	£	£
At 31 March 2024:			
Investment properties	-	6,254,120	6,254,120
Current assets/(liabilities)	44,284	489,183	533,467
	<u>44,284</u>	<u>6,743,303</u>	<u>6,787,587</u>
	<u><u>44,284</u></u>	<u><u>6,743,303</u></u>	<u><u>6,787,587</u></u>
	Unrestricted	Restricted	Total
	funds	funds	
	Restated 2023	Restated 2023	Restated 2023
	£	£	£
At 31 March 2023:			
Investment properties	-	4,773,673	4,773,673
Current assets/(liabilities)	31,558	684,585	716,143
	<u>31,558</u>	<u>5,458,258</u>	<u>5,489,816</u>
	<u><u>31,558</u></u>	<u><u>5,458,258</u></u>	<u><u>5,489,816</u></u>

18 Related party transactions

There were no disclosable related party transactions during the year (Restated 2023 - none).

CHILDREN CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

19 Restatement of prior year financial information

In the prior year, all income and expenditure were incorrectly categorized and presented as unrestricted funds. Upon review, it has been determined that certain income and expenses should have been allocated between restricted and unrestricted funds, as per the terms of funding agreements and applicable regulations. This error has been rectified in the current year's financial statements.

The key adjustments made to restate the prior year's financial information are as follows:

Income Allocation:

Certain income streams, previously reported as unrestricted, were subject to restrictions imposed by donors or grant agreements. As a result, £228,430 of income that was previously reported as unrestricted has now been correctly classified as restricted income in accordance with the terms of the respective funding sources.

Expenditure Allocation:

Certain expenditures, previously reported as unrestricted, were directly related to restricted income and should have been matched accordingly. £139,522 of expenditure, originally reported as unrestricted, has now been correctly allocated to restricted funds in line with the conditions attached to the relevant grants and donations.

Impact on Financial Statements:

The total income and expenditure in the prior year remain unchanged; however, the split between restricted and unrestricted funds has been adjusted.

The net movement in unrestricted and restricted funds has been corrected as follows:

	<u>As previously stated</u>	<u>Adjustment</u>	<u>Restated</u>
Unrestricted Income	£259,988	(£228,430)	£31,558
Restricted Income	£0	£228,430	£228,430
Unrestricted Expenses	£139,522	(£139,522)	£0
Restricted Expenses	£0	£139,522	£139,522
Net Movement in Funds	£120,466	£0	£120,466

The restatement has been made in accordance with Charity SORP FRS 102 and the Trustees believe that the revised presentation provides a more accurate reflection of the charity's financial performance and position.

CHILDREN CARE CENTRE

England & Wales - Charity number 1014813

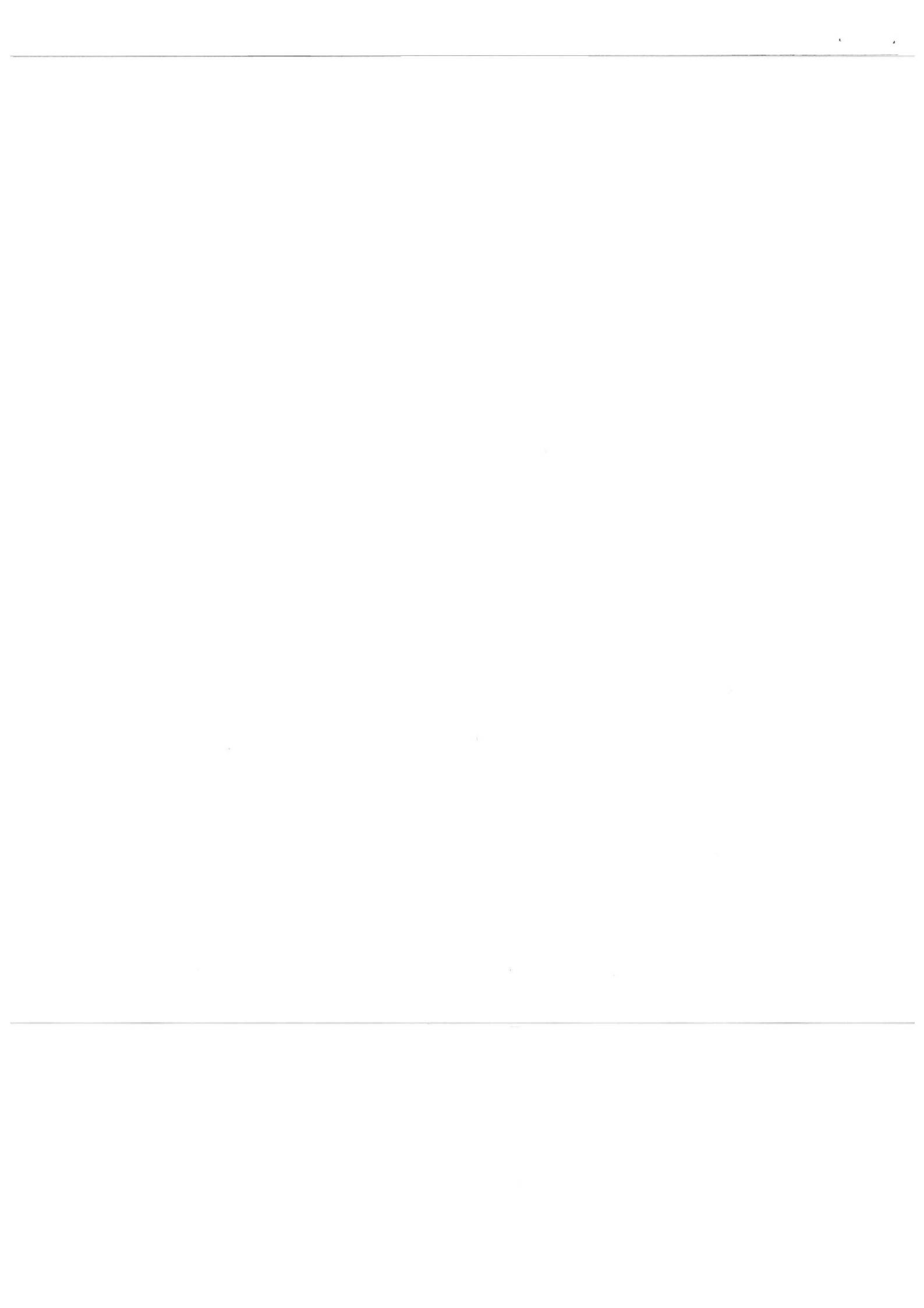
Accounts

The Charity Registration Number is :- 1014813

CHILDREN CARE CENTRE

Report and Accounts

31-Mar-2023

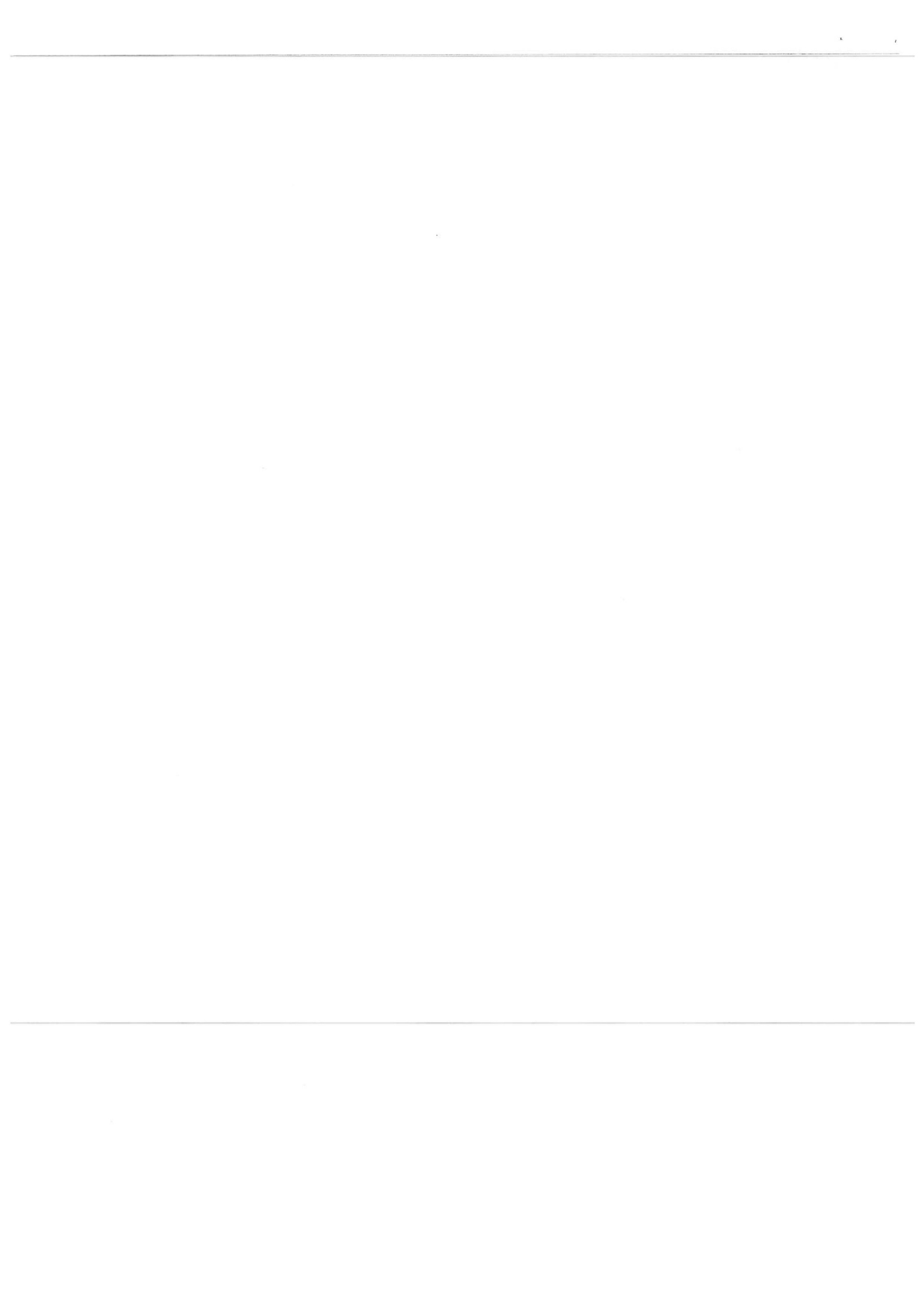


CHILDREN CARE CENTRE

Report and accounts for the year ended 31 March 2023

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CHILDREN CARE CENTRE

Charity name	CHILDREN CARE CENTRE
Charity registration number	1014813
Principal office	86 Hampton Road Forest Gate London E7 0NU
Registered office	86 Hampton Road Forest Gate London E7 0NU
Trustees	Mr I Y Kaba Mr Y M Karmadi Mr Y Y Shikora
Secretary/ Treasurer	Mr Y M Karmadi
Bankers	Natwest Bank Ground Floor 1-11 Broadway, Stratford London E15 4BQ Bank of Baroda Aldgate East Branch 128 Commercial Road Aldgate East London E1 1NL
Auditors	Lal Ondhia Ltd Chartered Certified Accountant Charter House 8-10 Station Road Manor Park, London E12 5BT

CHILDREN CARE CENTRE

Trustees' Annual Report for the year ended 31 March 2023

The Trustees present their Report and Accounts for the year ended 31 March 2023.

Objectives and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

Children Care Centre was constituted under a trust deed dated 29 September 1992 as Children Care centre the Amod and Amended name by supplemental deed dated 16 August 1995 to Children Care Centre. The object of the trust is to relieve the poverty and Sickness of and advance the education of children at the Amod, district Bharuch, Gujarat, India orphanage by the provision of facilities and equipment's including medicine and food. However, the trustees are in the process of revising the constitution and objectives under the supervision of the Charity Commission. It is anticipated this to be finalised in the current year.

The main activities undertaken during the year to further the charity's purpose for the public benefit

During the year, the charity did not provide any funds due to the management issues at the Bacho Ka Ghar Amod.

The main achievements and performance of the charity during the year

Whilst the revenue has decreased during the year compared to the previous year's revenue and no grants were provided to the Bacho Ka Ghar Amod, the emphasis has been the improvement to the constitution of the charity. The trustees undertook to renovate its property portfolio to ensure sustainability of the future rental stream.

Fundraising activities during the year.

The charity operates by collecting donation from within United Kingdom. However, during the year limited donation activity was undertaken whilst concentrating to strengthen the compliance aspects.

The trustees are very grateful to the numerous volunteers who have helped the charity with their valuable time and to all the donors during the year. There have been no other fundraising activities.

Volunteers

Most of the Charity's activities involve volunteers for the delivery of its charitable purpose. We are, as always, grateful to these volunteers for their support.

Post year end

The trustees are continuing to work with the Charity Commission with a view to successfully achieve constitutional changes in the coming year.

Governance, structure and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are selected as per the Trust Deeds provision. They are appointed by resolution of the Trustees as stated in the governing document.

Trustees are selected through charities network of prominent personalities within the community with appropriate skill set and capacity.

The policies and procedures for the induction and training of trustees.

Following appointment, new trustees are introduced to their new role and given copies of the governing document, copy of the most "The Essential Trustee" guidance booklet and a guide to the policies and procedure adopted by our Charity.

A number of publications from Charity Commission are also provided including the guidance on charities and public benefit and on advancement of religion for public benefit.

The charity's organisational structure

The Charity comprised of 3 trustees who were responsible for the general control and management of the charity. Trustees gave their time freely and receive no remuneration or other financial benefit.

The trustees met on monthly basis and as necessary during the year for decision taking in relation to running the charity.

Secretary is responsible of daily affairs of the charity.

CHILDREN CARE CENTRE
Trustees' Annual Report for the year ended 31 March 2023

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees were at the year end satisfied that systems were in place, or arrangements in hand to manage the risks that have been identified.

Trustees endeavour to monitor the use of fund by Bacho Ka Ghar Amod periodically to their satisfaction to ensure the funds are used for intended purpose. Having identified management issues at Bacho Ka Ghar Amod, the charity has ceased granting any further funds until the matter is resolved.

The trustees have examined the major strategic, business and operational risks which the charity faces and believe that they have established systems to mitigate the risks.

Investment powers and restrictions

The income, properties and all assets of the trust are applied by the trustees solely towards the aim and objects of the trust and to manage, improve and maintain all or any part of land and property of the trust or carry out new work as approved by the Trustees.

Financial review

The charity's financial position at the end of the year ended 31 March 2023

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023 £	2022 £
Net income before revaluation	120,816	132,374
Revaluation gain during the year	-	-
Net income	120,816	132,374
Unrestricted Revenue Funds available for the general purposes of the charity	2,729,072	2,608,256
Unrestricted revaluation reserve	2,760,744	2,760,744
Total Unrestricted Funds	5,489,816	5,369,000
Restricted revaluation reserve	-	-
Total Restricted Funds	-	-
Total Funds	5,489,816	5,369,000

Financial review of the position at the reporting date, 31 March 2023

The trustees are satisfied with the financial statements as at the year end however the uncertainty remains due to adverse economic downturn.

Policies on reserves.

The trustees are committed to maintain an adequate, justified and reasonable level of reserve in line with the guidance from the Charity Commission and governing documents. It is trustees' aim to ensure that reserves are available equivalent to three month's running cost.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time, this report is approved and are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

CHILDREN CARE CENTRE
Trustees' Annual Report for the year ended 31 March 2023

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 31st July 2023.



YM Karmadi
Trustee

CHILDREN CARE CENTRE

Independent auditors' report

to the trustees of CHILDREN CARE CENTRE

Opinion

We have audited the financial statements of Children Care Centre (the 'charity') for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusion relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issues.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

CHILDREN CARE CENTRE

Independent auditors' report

to the trustees of CHILDREN CARE CENTRE

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement within the trustees' annual report the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Harsh Santilal Ondhia
(Senior Statutory Auditor)

for and on behalf of

Lall Ondhia Ltd

Chartered Certified Accountant

Accountants and Statutory Auditors

Date: 31st July 2023

Charter House
8-10 Station Road
Manor Park
London
E12 5BT

CHILDREN CARE CENTRE - Balance Sheet as at 31 March 2023

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	5	-	349
Investments held as fixed assets	6	4,773,673	4,693,673
Total fixed assets		4,773,673	4,694,022
Current assets			
Debtors	7	4,990	10,114
Cash at bank and in hand		720,413	690,173
Statement of Financial Activities - Prior Year statement			
Total current assets		725,403	700,288
Creditors: amounts falling due within one year	8	(9,260)	(25,310)
Net Current Assets		716,143	674,978
The total of net assets of charity		5,489,816	5,369,000
The total of net assets of charity is funded by the fund of charity as follows :-			
Restricted funds			
Unrestricted Funds			
Unrestricted Revenue Funds	10	2,729,072	2,608,256
Unrestricted Revaluation Reserve	10	2,760,744	2,760,744
		5,489,816	5,369,000
Total charity funds		5,489,816	5,369,000

Approved by the board of trustees on 31st July 2023



YM Karmadi
Trustee

The notes attached on pages 9 to 15 form an integral part of these accounts.

CHILDREN CARE CENTRE - Statement of Financial Activities for the year ended 31 March 2023

Statement of Financial Activities for the year ended 31 March 2023

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Incoming resources:							
Donations	12	31,558	-	31,558	44,979	8,950	53,929
Investments	13	228,430	-	228,430	224,306	-	224,306
Total income		259,988	-	259,988	269,286	8,950	278,236
Statement of Financial Activities - Prior Year statement							
Raising funds	19	115,705	-	115,705	49,675	-	49,675
Charitable activities	18	23,118	-	23,118	86,713	8,950	95,663
Depreciation	20	349	-	349	524	-	524
Total expenditure		139,172	-	139,172	136,912	8,950	145,862
Net income for the year		120,816	-	120,816	132,374	-	132,374
Net income after transfers		120,816	-	120,816	132,374	-	132,374
Net gains on revaluation of fixed assets		-	-	-	-	-	-
Net movement in funds		120,816	-	120,816	132,374	-	132,374
Reconciliation of funds:-							
Total funds brought forward		5,369,000	-	5,369,000	5,236,626	-	5,236,626
Total funds carried forward		5,489,816	-	5,489,816	5,369,000	-	5,369,000

The notes attached on pages 9 to 15 form an integral part of these accounts.

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2023

1 Accounting policies

a. Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

"The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn."

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

b. Income recognition

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract, and recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

All income is accounted for gross, before deducting any related fees or costs.

c. Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Charitable expenditures comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

d. Fixed asset

Fixed asset including Land and Building are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Land and building is not depreciated as the residual value of the building is at least that in the accounts due to continued repairs and maintenance.

All gains on fixed asset revaluations, whether realised or unrealised, are included in of the Statement of Financial Activities.

e. Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

f. Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost less any estimated residual value, over their expected useful economic life as follows:

Office Equipment : 3 Years Straight Line Method Basis

g. Debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amount due according to the original terms of receivables.

h. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Notes to the Accounts for the year ended 31 March 2023

i. Creditors

Trade creditors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method. Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using effective interest method.

j. Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the Charity is potentially exempt from taxation in respect of income or capital gains of the charity. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Net surplus before tax in the financial year

	2023 £	2022 £
The net surplus before tax in the financial year is started after changing :-		
Auditors' remuneration	5,400	5,400

4 Staff costs and emoluments**Numbers of full time employees or full time equivalents**

	2023	2022
The average number of total staff employed in the year was	-	-

There is no staff other than trustees during the current year and previous year.

5 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 April 2022	1,570	1,570
Additions	-	-
At 31 March 2023	1,570	1,570
Depreciation		
At 1 April 2022	1,221	1,221
Charge for the year	349	349
At 31 March 2023	1,570	1,571
Net book value		
At 31 March 2023	-	-
At 31 March 2022	349	349

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2023

6 Investments held as fixed assets

	Property Investment £	Total £
Carrying values of investments		
At 1 April 2022	4,693,673	4,693,673
Additions & Improvements	80,000	80,000
Revaluation at 31 March 2023	-	-
Writing down at 31 March 2023	-	-
Disposals	-	-
At 31 March 2023	4,773,673	4,773,673

In the opinion of the Trustees, the investment in properties is fairly stated given the current market conditions of the property sector.

7 Debtors

	2023 £	2022 £
Prepayments and accrued income	4,990	10,114
	4,990	10,114

8 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	9,260	16,460
Deferred Income	-	8,850
	9,260	25,310

9 Net assets by fund

At 31 March 2023	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Total Fixed Assets	4,773,673	-	-	4,773,673
Current Assets	725,403	-	-	725,403
Current Liabilities	(9,260)	-	-	(9,260)
	5,489,816	-	-	5,489,816
At 31 March 2022	Unrestricted funds £	Designated funds £	Restricted funds £	Total Funds £
Total Fixed Assets	4,694,022	-	-	4,694,022
Current Assets	700,288	-	-	700,288
Current Liabilities	(25,310)	-	-	(25,310)
	5,369,000	-	-	5,369,000

Notes to the Accounts for the year ended 31 March 2023

10 Change in total funds over the year as shown in Note 9, analysed by individual funds

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 11 £	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	2,608,256	120,816	-	2,729,072
Unrestricted Revaluation Reserve	2,760,744	-	-	2,760,744
Total unrestricted funds	5,369,000	120,816	-	5,489,816
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	5,369,000	120,816	-	5,489,816

Change in total funds over the year as shown in Note 9, analysed by individual funds-prior year

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 11 £	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	2,475,882	132,374	-	2,608,256
Unrestricted Revaluation Reserve	2,760,744	-	-	2,760,744
Total unrestricted funds	5,236,626	132,374	-	5,369,000
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	5,236,626	132,374	-	5,369,000

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2023

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	259,988	(139,172)	-	120,816
Unrestricted Revaluation Reserve	-	-	-	-
Restricted funds:-				
Restricted Revenue Funds	-	-	-	-
	<u>259,988</u>	<u>(139,172)</u>	<u>-</u>	<u>120,816</u>

Analysis of movements in funds over the year as shown in Note 8-prior year

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	269,286	(136,912)	-	132,374
Unrestricted Revaluation Reserve	-	-	-	-
Restricted funds:-				
Restricted Revenue Funds	8,950	(8,950)	-	-
	<u>278,236</u>	<u>(145,862)</u>	<u>-</u>	<u>132,374</u>

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2023

12 Income from Donations

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Donations and gifts	21,398	-	21,398	44,979	8,950	53,929
Gift Aid Tax claim	10,160	-	10,160	-	-	-
Total income from donations	31,558	-	31,558	44,979	8,950	53,929

13 Investment income

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Property Rental Income	227,776	-	227,776	223,808	-	223,808
Bank Interest Receivable	654	-	654	498	-	498
Total investment income	228,430	-	228,430	224,306	-	224,306

14 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Travel and Subsistence - Charitable Activities	1,953	-	1,953	1,785	-	1,785
Total direct spending	1,953	-	1,953	1,785	-	1,785

15 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2023	Current year Restricted Funds 2023	Current year Total Funds 2023	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Grants (Bacho Ka Ghar Amod)	-	-	-	79,050	8,950	88,000
Grants (Sitpon Gujarat Welfare)	12,000	-	12,000	-	-	-
Total grant making costs	12,000	-	12,000	79,050	8,950	88,000

16 Support costs for charitable activities

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Stationery and printing	8	-	8	418	-	418
Software charges	95	-	95	-	-	-
Bank charges	62	-	62	60	-	60
Total support costs	165	-	165	478	-	478

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2023

17 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Accountancy fees	3,600	-	3,600	-	-	-
Auditor's fees	5,400	-	5,400	5,400	-	5,400
Total Governance costs	9,000	-	9,000	5,400	-	5,400

18 Total Charitable expenditure

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Total direct spending	1,953	-	1,953	1,785	-	1,785
Total grant making costs	12,000	-	12,000	79,050	8,950	88,000
Total support costs	165	-	165	478	-	478
Total Governance costs	9,000	-	9,000	5,400	-	5,400
Total charitable expenditure	23,118	-	23,118	86,713	8,950	95,663

19 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Property rates	3,403	-	3,403	2,735	-	2,735
Property Insurance	15,786	-	15,786	6,771	-	6,771
Property repairs and maintenance	95,364	-	95,364	40,169	-	40,169
Legal Fee	1,152	-	1,152	-	-	-
Total fundraising costs	115,705	-	115,705	49,675	-	49,675

20 Depreciation

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Depreciation	349	-	349	524	-	524
Total depreciation	349	-	349	524	-	524

21 Trustees' remuneration and expenses

There are no trustees remunerated or paid expenses other than reimbursement of petrol during the year.

22 Ultimate controlling party

The charity is not under the control of any ultimate controlling party, the trustees collectively controls the charity.

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CHILDREN CARE CENTRE

England & Wales - Charity number 1014813

Accounts

The Charity Registration Number is :- 1014813

CHILDREN CARE CENTRE

Report and Accounts

31-Mar-2022

CHILDREN CARE CENTRE

Report and accounts for the year ended 31 March 2022

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CHILDREN CARE CENTRE

Charity name CHILDREN CARE CENTRE

Charity registration number 1014813

Principal office 86 Hampton Road
Forest Gate
London
E7 0NU

Registered office 86 Hampton Road
Forest Gate
London
E7 0NU

Trustees Mr I Y Kaba
Mr Y M Karmadi
Mr Y Y Shikora

Secretary/ Treasurer Mr Y M Karmadi

Bankers Natwest Bank
Ground Floor
1-11 Broadway, Stratford
London
E15 4BQ

Bank of Baroda
Aldgate East Branch
128 Commercial Road
Aldgate East
London
E1 1NL

Auditors Lall Ondhia Ltd
Chartered Certified Accountant
Charter House
8-10 Station Road
Manor Park, London
E12 5BT

CHILDREN CARE CENTRE

Trustees' Annual Report for the year ended 31 March 2022

The Trustees present their Report and Accounts for the year ended 31 March 2022.

Objectives and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

Children Care Centre was constituted under a trust deed dated 29 September 1992 as Children Care centre the Amod and Amended name by supplemental deed dated 16 August 1995 to Children Care Centre. The object of the trust is to relieve the poverty and Sickness of and advance the education of children at the Amod, district Bharuch, Gujarat, India orphanage by he provision of facilities and equipments including medicine and food

The main activities undertaken during the year to further the charity's purpose for the public benefit

During the year we provided grant to Bacho Ka Ghar Amod, an orphanage in Gujrat, India to support the running cost.

The main achievements and performance of the charity during the year

During the year the grant of £79,050 was made to Bacho Ka Gar-Amod which made contribution to the overall running cost of the orphanage that looked after almost 450 children , with the help of 24 teachers and support staff, for their wellbeing and education. A furthur grant of £8,950 for restrictive mosque project was made through Bacho ka Ghar-Amod.

Fundraising activities during the year.

The charity operates by collecting donation from within United Kingdom and Europe and making donation to Bacho Ka Ghar Amod.

The trustees are very grateful to the numerous volunteers who have helped the charity with their valuable time and to ala the donors during the year. There have been no other fundraising activities.

Volunteers

Most of the Charity's activities involve volunteers for the delivery of its charitable purpose. we are, as always, grateful to these volunteers for their support

Post year end

Since the year end, as the accounts and the annual returns for previous years were delayed, the charity commission / regulator has instigated inquiry into charity's operations which is ongoing and the trustees are fully cooperating and assisting the regulators in this regard.

Governance, structure and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are selected as per the Trust Deeds provision They are appointed by resolution of the Trustees as stated in the governing document.

Trustees are selected through charities network of prominent personalities within the community with appropriate skill set and capacity

The policies and procedures for the induction and training of trustees.

Following appointment, new trustees are introduced to their new role and given copies of the governing document, copy of the most "The Essential Trustee" guidance booklet and a guide to the policies and procedure adopted by our Charity.

A number of publications from Charity Commission are also provided including the guidance on charities and public benefit and on advancement of religion for public benefit.

The charity's organisational structure

The Charity comprised of 3 trustees who were responsible for the general control and management of the charity. Trustees gave their time freely and receive no remuneration or other financial benefit.

The trustees met on monthly basis and as necessary during the year for decision taking in relation to running the charity.

Secretary is responsible of daily affairs of the charity.

CHILDREN CARE CENTRE
Trustees' Annual Report for the year ended 31 March 2022

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees were at the year end satisfied that systems were in place, or arrangements in hand to manage the risks that have been identified.

Trustees endeavor to monitor the use of fund by Bacho Ka Ghar Amod periodically to their satisfaction to ensure the funds are used for intended purpose. However, the monitoring during the covid pandemic has been restrictive.

The trustees have examined the major strategic, business and operational risks which the charity faces and believe that they have established systems to mitigate the risks.

Investment powers and restrictions

The income, properties and all assets of the trust are applied by the trustees solely towards the aim and objects of the trust and to manage, improve and maintain all or any part of land and property of the trust or carry out new work as approved by the Trustees.

Financial review

The charity's financial position at the end of the year ended 31 March 2022

The financial position of the charity at 31 March 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income before revaluation	<u>132,374</u>	<u>111,594</u>
Revaluation gain during the year	<u>-</u>	<u>-</u>
Net income	<u>132,374</u>	<u>111,594</u>
Unrestricted Revenue Funds available for the general purposes of the charity	2,608,256	2,475,882
Unrestricted revaluation reserve	2,760,744	2,760,744
Total Unrestricted Funds	<u>5,369,000</u>	<u>5,236,626</u>
Restricted revaluation reserve	<u>-</u>	<u>-</u>
Total Restricted Funds	<u>-</u>	<u>-</u>
Total Funds	<u>5,369,000</u>	<u>5,236,626</u>

Financial review of the position at the reporting date, 31 March 2022 .

The trustees are satisfied with the financial statements as at the year end however are uncertain to continue to raise same level of funds to meet the objectives of the charity due to dispute among trustees and Executive council being inactive.

Policies on reserves.

The trustees are committed to maintain an adequate, justified and reasonable level of reserve in line with the guidance from the Charity Commission and governing documents. It is trustees' aim to ensure that reserves are available equivalent to three month's running cost.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time, this report is approved and are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

CHILDREN CARE CENTRE
Trustees' Annual Report for the year ended 31 March 2022

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on **20 December 2022**



YM Karmadi
Trustee

CHILDREN CARE CENTRE

*Independent auditors' report
to the trustees of CHILDREN CARE CENTRE*

Qualified Opinion

We have audited the financial statements of Children Care Centre (the 'charity') for the year ended 31 March 2022 which comprise Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effect of the matters described in the basis of qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resource and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for qualified opinion

During the year the charity received restricted donations amounting to £8,950 which according to the trustees was sent to an intermediary orphanage for distribution to the ultimate beneficiary project. We have been unable to obtain sufficient evidence that those funds were used for the intended purpose. Consequently we are unable to express an opinion in this regard.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement within the trustees' annual report the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

CHILDREN CARE CENTRE

*Independent auditors' report
to the trustees of CHILDREN CARE CENTRE*

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Harsh Kantilal Ondhia
(Senior Statutory Auditor)
for and on behalf of
Lall Ondhia Ltd
Chartered Certified Accountant
Accountants and Statutory Auditors

Date: 20th Dec 2022

Charter House
8-10 Station Road
Manor Park
London
E12 5BT

CHILDREN CARE CENTRE - Balance Sheet as at 31 March 2022

	Notes		2022 £	2021 £
Fixed assets				
Tangible assets	5		349	872
Investments held as fixed assets	6		4,693,673	4,671,586
Total fixed assets			<u>4,694,022</u>	<u>4,672,458</u>
Current assets				
Debtors	7	10,114	26,864	
Cash at bank and in hand		690,173	555,564	
Statement of Financial Activities - Prior Year statement				
Total current assets		<u>700,288</u>	<u>582,428</u>	
Creditors: amounts falling due within one year	8	<u>(25,310)</u>	<u>(18,260)</u>	
Net Current Assets			674,978	564,168
The total of net assets of charity			<u>5,369,000</u>	<u>5,236,626</u>
The total of net assets of charity is funded by the fund of charity as follows :-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	10	2,608,256	2,475,882	
Unrestricted Revaluation Reserve	10	<u>2,760,744</u>	<u>2,760,744</u>	
			5,369,000	5,236,626
Total charity funds			<u>5,369,000</u>	<u>5,236,626</u>

Approved by the board of trustees on 20 December 2022


YM Karmadi
Trustee

The notes attached on pages 9 to 15 form an integral part of these accounts.

CHILDREN CARE CENTRE - Statement of Financial Activities for the year ended 31 March 2022

Statement of Financial Activities for the year ended 31 March 2022

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Incoming resources:							
Donations	12	44,979	8,950	53,929	53,179	7,950	61,129
Investments	13	224,306	-	224,306	230,932	-	230,932
Total income		269,286	8,950	278,236	284,112	7,950	292,062
Statement of Financial Activities - Prior Year statement							
Raising funds	19	49,675	-	49,675	71,871	-	71,871
Charitable activities	18	86,713	8,950	95,663	100,122	7,950	108,072
Depreciation	20	524	-	524	524	-	524
Total expenditure		136,912	8,950	145,862	172,517	7,950	180,467
Net income for the year		132,374	-	132,374	111,594	-	111,594
Net income after transfers		132,374	-	132,374	111,594	-	111,594
Net gains on revaluation of fixed assets		-	-	-	-	-	-
Net movement in funds		132,374	-	132,374	111,594	-	111,594
Reconciliation of funds:-							
Total funds brought forward		5,236,626	-	5,236,626	5,125,032	-	5,125,032
Total funds carried forward		5,369,000	-	5,369,000	5,236,626	-	5,236,626

The notes attached on pages 9 to 15 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 March 2022

1 Accounting policies

a. Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

"The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn."

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

b. Income recognition

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract, and recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

All income is accounted for gross, before deducting any related fees or costs.

c. Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Charitable expenditures comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

d. Fixed asset

Fixed asset including Land and Building are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Land and building is not depreciated as the residual value of the building is at least that in the accounts due to continued repairs and maintenance.

All gains on fixed asset revaluations, whether realised or unrealised, are included in of the Statement of Financial Activities.

e. Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

f. Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost less any estimated residual value, over their expected useful economic life as follows:

g. Debtors

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amount due according to the original terms of receivables.

h. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Notes to the Accounts for the year ended 31 March 2022

i. Creditors

Trade creditors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method. Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using effective interest method.

j. Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the Charity is potentially exempt from taxation in respect of income or capital gains of the charity. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is started after changing :-		
Auditors' remuneration	5,400	5,400

4 Staff costs and emoluments**Numbers of full time employees or full time equivalents**

	2022	2021
The average number of total staff employed in the year was	-	-

There is no staff other than trustees during the current year and previous year.

5 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 April 2021	1,570	1,570
Additions		-
At 31 March 2022	1,570	1,570
Depreciation		
At 1 April 2021	698	698
Charge for the year	524	524
At 31 March 2022	1,221	1,221
Net book value		
At 31 March 2022	349	349
At 31 March 2021	872	872

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2022

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2021	-	-	4,671,586	4,671,586
Additions	-	-	22,088	22,088
Revaluation at 31 March 2022	-	-	-	-
Writing down at 31 March 2022	-	-	-	-
Disposals	-	-	-	-
At 31 March 2022	-	-	4,693,673	4,693,673

7 Debtors

	2022	2021
	£	£
Prepayments and accrued income	10,114	26,864
	10,114	26,864

8 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	16,460	18,260
Deferred Income	8,850	-
	25,310	18,260

9 Net assets by fund

At 31 March 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Total Fixed Assets	4,694,022	-	-	4,694,022
Current Assets	700,288	-	-	700,288
Current Liabilities	(25,310)	-	-	(25,310)
	5,369,000	-	-	5,369,000
At 1 April 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,672,458	-	-	4,672,458
Current Assets	582,428	-	-	582,428
Current Liabilities	(18,260)	-	-	(18,260)
	3,631,946	-	-	5,236,626

Notes to the Accounts for the year ended 31 March 2022

10 Change in total funds over the year as shown in Note 9, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 11 £	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	2,475,882	132,374	-	2,608,256
Unrestricted Revaluation Reserve	2,760,744	-	-	2,760,744
Total unrestricted funds	5,236,626	132,374	-	5,369,000
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	5,236,626	132,374	-	5,369,000

Change in total funds over the year as shown in Note 9, analysed by individual funds-prior year

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	See Note 11 £	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	2,364,287	111,594	-	2,475,882
Unrestricted Revaluation Reserve	2,760,744	-	-	2,760,744
Total unrestricted funds	5,125,031	111,594	-	5,236,626
Restricted funds:-				
Restricted Revenue Funds	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	5,125,031	111,594	-	5,236,626

Notes to the Accounts for the year ended 31 March 2022

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	269,286	(136,912)	-	132,374
Unrestricted Revaluation Reserve	-	-	-	-
Restricted funds:-				
Restricted Revenue Funds	8,950	(8,950)	-	-
	<u>278,236</u>	<u>(145,862)</u>	<u>-</u>	<u>132,374</u>

Analysis of movements in funds over the year as shown in Note 8-prior year

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	284,112	(172,517)	-	111,594
Unrestricted Revaluation Reserve	-	-	-	-
Restricted funds:-				
Restricted Revenue Funds	7,950	(7,950)	-	-
	<u>292,062</u>	<u>(180,467)</u>	<u>-</u>	<u>111,594</u>

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2022

12 Income from Donations

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts	44,979	8,950	53,929	61,129
Total income from donations	44,979	8,950	53,929	61,129

13 Investment income

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Statement of Financial Activities - Prior Year stat				
Property Rental Income	223,808	-	223,808	230,435
Bank Interest Receivable	498	-	498	497
Total investment income	224,306	-	224,306	230,932

14 Expenditure on charitable activities - Direct spending

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Travel and Subsistence - Charitable Activities	1,785	-	1,785	3,156
Total direct spending	1,785	-	1,785	3,156

15 Expenditure on charitable activities- Grant funding of activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Grants (Bacho Ka Ghar Amod)	79,050	8,950	88,000	99,000
Total grantmaking costs	79,050	8,950	88,000	99,000

16 Support costs for charitable activities

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Stationery and printing	418	-	418	347
Bank charges	60	-	60	170
Total support costs	478	-	478	517

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2022

17 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Auditor's fees	5,400	-	5,400	5,400
Total Governance costs	5,400	-	5,400	5,400

18 Total Charitable expenditure

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	1,785	-	1,785	3,156
Total grantmaking costs	79,050	8,950	88,000	99,000
Total support costs	478	-	478	517
Total Governance costs	5,400	-	5,400	5,400
Total charitable expenditure	86,713	8,950	95,663	108,072

19 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Property rates	2,735	-	2,735	551
Property insurance	6,771	-	6,771	5,923
Property repairs and maintenance	40,169	-	40,169	65,398
Total fundraising costs	49,675	-	49,675	71,871

20 Depreciation

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Depreciation	524	-	524	524
Total depreciation	524	-	524	524

21 Trustees' remuneration and expenses

There are no trustees remunerated or paid expenses other than reimbursement of petrol during the year.

22 Ultimate controlling party

The charity is not under the control of any ultimate controlling party, the trustees collectively controls the charity.

CHILDREN CARE CENTRE

England & Wales - Charity number 1014813

Accounts

The Charity Registration Number is :- 1014813

CHILDREN CARE CENTRE

Report and Accounts

31-Mar-2021

CHILDREN CARE CENTRE

Report and accounts for the year ended 31 March 2021

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CHILDREN CARE CENTRE

Charity name	CHILDREN CARE CENTRE
Charity registration number	1014813
Principal office	86 Hampton Road Forest Gate London E7 0NU
Registered office	86 Hampton Road Forest Gate London E7 0NU
Trustees	Mr I Y Kaba Mr Y M Karmadi Mr Y Y Shikora
Secretary/ Treasurer	Mr Y M Karmadi
Bankers	NatWest Bank Ground Floor 1-11 Broadway, Stratford London E15 4BQ Bank of Baroda Aldgate East Branch 128 Commercial Road Aldgate East London E1 1NL
Auditors	Lall Ondhia Ltd Chartered Certified Accountant Charter House 8-10 Station Road Manor Park, London E12 5BT

CHILDREN CARE CENTRE

Trustees' Annual Report for the year ended 31 March 2021

The Trustees present their Report and Accounts for the year ended 31 March 2021.

Objectives and activities of the charity

The purposes of the charity as set out in its governing document.

The objects of the charity are set out in the charity's trust deed and are summarized as follows:

Children Care Centre was constituted under a trust deed dated 29 September 1992 as Children Care centre the Amod and Amended name by supplemental deed dated 16 August 1995 to Children Care Centre. The object of the trust is to relieve the poverty and Sickness of and advance the education of children at the Amod, district Bharuch, Gujarat, India orphanage by he provision of facilities and equipments including medicine and food.

The main activities undertaken during the year to further the charity's purpose for the public benefit

During the year we provided grant to Bacho Ka Ghar Amod, an orphanage in Gujrat, India to support the running cost.

The main achievements and performance of the charity during the year

During the year the grant of £91,050 was made to Bacho Ka Gar-Amod which made contribution to the overall running cost of the orphanage that looked after almost 450 children , with the help of 24 teachers and support staff, for their wellbeing and education. A further grant of £7,950 for restrictive mosque project was made through Bacho ka Gar-Amod.

Fundraising activities during the year.

The charity operates by collecting donation from within United Kingdom and Europe and making donation to Bacho Ka Ghar Amod.

The trustees are very grateful to the numerous volunteers who have helped the charity with their valuable time and to ala the donors during the year. There have been no other fundraising activities.

Volunteers

Most of the Charity's activities involve volunteers for the delivery of its charitable purpose. We are, as always, grateful to these volunteers for their support.

Post year end

Since the year end, as the accounts and the annual returns were delayed, the charity commission / regulator has instigated inquiry into charity operations which in ongoing and the trustees are fully cooperating and assisting the regulators in this regard.

Governance, structure and management of the charity

The methods used to recruit and appoint new charity trustees.

New trustees are selected as per the Trust Deeds provision. They are appointed by resolution of the Trustees as stated in the governing document.

Trustees are selected through charities network of prominent personalities within the community with appropriate skill set and capacity.

The policies and procedures for the induction and training of trustees.

Following appointment, new trustees are introduced to their new role and given copies of the governing document, copy of the most "The Essential Trustee" guidance booklet and a guide to the policies and procedure adopted by our Charity.

A number of publications from Charity Commission are also provided including the guidance on charities and public benefit and on advancement of religion for public benefit.

The charity's organizational structure

The Charity comprised of 3 trustees who were responsible for the general control and management of the charity. Trustees gave their time freely and receive no remuneration or other financial benefit.

The trustees meet on monthly basis and as necessary during the year for decision taking in relation to running the charity.

Secretary is responsible of daily affairs of the charity.

CHILDREN CARE CENTRE
Trustees' Annual Report for the year ended 31 March 2021

Risk management

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees were at the year end satisfied that systems were in place, or arrangements in hand to manage the risks that have been identified.

Trustees endeavor to monitor the use of fund by Bacho Ka Ghar Amod periodically to their satisfaction to ensure the funds are used for intended purpose. However, the monitoring during the covid pandemic has been restrictive.

The trustees have examined the major strategic, business and operational risks which the charity faces and believe that they have established systems to mitigate the risks.

Investment powers and restrictions

The income, properties and all assets of the trust are applied by the trustees solely towards the aim and objects of the trust and to manage, improve and maintain all or any part of land and property of the trust or carry out new work as approved by the Trustees.

Financial review

The charity's financial position at the end of the year ended 31 March 2021

The financial position of the charity at 31 March 2021 and comparatives for the prior period, as more fully detailed in the accounts, can be summarized as follows:-

	2021	2020
	£	£
Net income before revaluation	111,594	255,233
Revaluation gain during the year	-	1,237,853
Net income	111,594	255,233
Unrestricted Revenue Funds available for the general purposes of the charity	2,475,882	2,364,287
Unrestricted revaluation reserve	2,760,744	2,760,744
Total Unrestricted Funds	5,236,626	5,125,031
Restricted revaluation reserve	-	-
Total Restricted Funds	-	-
Total Funds	5,236,626	5,125,031

Financial review of the position at the reporting date, 31 March 2021.

The trustees are satisfied with the financial statements as at the year end however are uncertain to continue to raise same level of funds to meet the objectives of the charity due to dispute among trustees and Executive council being inactive.

Policies on reserves.

The trustees are committed to maintain an adequate, justified and reasonable level of reserve in line with the guidance from the Charity Commission and governing documents. It is trustees' aim to ensure that reserves are available equivalent to three month's running cost.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Statement as to disclosure of information to auditors

The trustees state that so far as each of the trustees at the time, this report is approved and are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

CHILDREN CARE CENTRE
Trustees' Annual Report for the year ended 31 March 2021

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report was approved by the board of trustees on 14 December 2022.



YM Karmadi
Trustee

CHILDREN CARE CENTRE

Independent auditors' report

to the trustees of CHILDREN CARE CENTRE

Qualified Opinion

We have audited the financial statements of Children Care Centre (the 'charity') for the year ended 31 March 2021 which comprise Statement of Financial Activities, Balance Sheet and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, except for the possible effects of the matter described in the basis of qualified opinion section of our report, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resource and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for qualified opinion

During the year the charity received restricted donations amounting to £7,950 which according to the trustees was sent to an intermediary orphanage for distribution to the ultimate beneficiary project. We have been unable to obtain sufficient evidence that those funds were used for the intended purpose. Consequently we are unable to express an opinion in this regard.

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Trustees Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is not inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement within the trustees' annual report the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

CHILDREN CARE CENTRE

*Independent auditors' report
to the trustees of CHILDREN CARE CENTRE*

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Harsh Kantilal Ondhia
(Senior Statutory Auditor)
for and on behalf of
Lall Ondhia Ltd
Chartered Certified Accountant
Accountants and Statutory Auditors
Date: 14/12/2022

Charter House
8-10 Station Road
Manor Park
London
E12 5BT

CHILDREN CARE CENTRE - Balance Sheet as at 31 March 2021

	Notes		2021 £	2020 £
Fixed assets				
Tangible assets	5		872	1,396
Investments held as fixed assets	6		4,671,586	4,621,586
Total fixed assets			4,672,458	4,622,981
Current assets				
Debtors	7	26,864	37,657	
Cash at bank and in hand		555,564	477,253	
Statement of Financial Activities - Prior Year statement				
Total current assets		582,428	514,910	
Creditors: amounts falling due within one year	8	(18,260)	(12,860)	
Net Current Assets			564,168	502,050
The total of net assets of charity			5,236,626	5,125,031
The total of net assets of charity is funded by the fund of charity as follows :-				
Restricted funds				
Unrestricted Funds				
Unrestricted Revenue Funds	10	2,475,882	2,364,287	
Unrestricted Revaluation Reserve	10	2,760,744	2,760,744	
			5,236,626	5,125,031
Total charity funds			5,236,626	5,125,031

Approved by the board of trustees on 14 December 2022



YM Karmadi
Trustee

The notes attached on pages 9 to 15 form an integral part of these accounts.

CHILDREN CARE CENTRE - Statement of Financial Activities for the year ended 31 March 2021

Statement of Financial Activities for the year ended 31 March 2021

		Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Unrestricted Funds 2020 £	Prior Year Restricted Funds 2020 £	Prior Year Total Funds 2020 £
Incoming resources:							
Donations	12	53,179	7,950	61,129	60,494	36,250	96,744
Investments	13	230,932	-	230,932	272,320	-	272,320
Total income		284,112	7,950	292,062	332,814	36,250	369,064
Resources expended:							
Raising funds	19	71,871	-	71,871	45,862	-	45,862
Charitable activities	18	100,122	7,950	108,072	31,545	36,250	67,795
Depreciation	20	524	-	524	174	-	174
Total expenditure		172,517	7,950	180,467	77,581	36,250	113,831
Net income for the year		111,594	-	111,594	255,233	-	255,233
Net income after transfers		111,594	-	111,594	255,233	-	255,233
Net gains on revaluation of fixed assets		-	-	-	1,237,853	-	1,237,853
Net movement in funds		111,594	-	111,594	1,493,085	-	1,493,085
Reconciliation of funds:-							
Total funds brought forward		5,125,031	-	5,125,031	3,631,946	-	3,631,946
Total funds carried forward		5,236,626	-	5,236,626	5,125,031	-	5,125,031

The notes attached on pages 9 to 15 form an integral part of these accounts.

Notes to the Accounts for the year ended 31 March 2021

1 Accounting policies

a. Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

"The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn."

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

b. Income recognition

Donations are recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognized on a receivable basis.

Income from charitable activities include income recognized as earned (as the related goods or services are provided) under contract, and recognized where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

All income is accounted for gross, before deducting any related fees or costs.

c. Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognized when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Charitable expenditures comprise those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be directly allocated to such activities and those costs of an indirect nature necessary to support them.

d. Fixed asset

Fixed asset including Land and Building are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Land and building is not depreciated as the residual value of the building is at least that in the accounts due to continued repairs and maintenance.

All gains on fixed asset revaluations, whether realized or unrealized, are included in of the Statement of Financial Activities.

e. Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

f. Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost less any estimated residual value, over their expected useful economic life.

g. Debtors

Trade debtors are recognized initially at the transaction price. They are subsequently measured at amortized cost using the effective interest method, less provision for impairment. A provision for impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amount due according to the original terms of receivables.

h. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2021

i. Creditors

Trade creditors are recognized initially at the transaction price. They are subsequently measured at amortized cost using the effective interest method. Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured at fair value, net of transaction costs, and are measured subsequently at amortized cost using effective interest method.

j. Fund accounting

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

2 Liability to taxation

The Trustees consider that the charity satisfies the Charity is potentially exempt from taxation in respect of income or capital gains of the charity. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Net surplus before tax in the financial year

	2021 £	2020 £
The net surplus before tax in the financial year is started after changing :-		
Auditors' remuneration	5,400	5,400

4 Staff costs and emoluments

Numbers of full time employees or full time equivalents

	2021	2020
The average number of total staff employed in the year was	-	-

There is no staff other than trustees during the current year and previous year.

5 Tangible fixed assets

	Office Equipment £	Total £
Cost		
At 1 April 2020	1,570	1,570
Additions		-
At 31 March 2021	1,570	1,570
Depreciation		
At 1 April 2020	174	174
Charge for the year	524	524
At 31 March 2021	698	698
Net book value		
At 31 March 2021	872	872
At 31 March 2020	1,396	1,396

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2021

6 Investments held as fixed assets

	Investments in subsidiaries	Listed investments	Other Classes of Investment	Total
	£	£	£	£
Carrying values of investments				
At 1 April 2020	-	-	4,621,586	4,621,586
Additions	-	-	50,000	50,000
Revaluation at 31 March 2021	-	-	-	-
At 31 March 2021	-	-	4,671,586	4,671,586

7 Debtors

	2021	2020
	£	£
Prepayments and accrued income	26,864	37,657
	26,864	37,657

8 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	18,260	12,860
	18,260	12,860

9 Net assets by fund

At 31 March 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Total Fixed Assets	4,672,458	-	-	4,672,458
Current Assets	582,428	-	-	582,428
Current Liabilities	(18,260)	-	-	(18,260)
	5,236,626	-	-	5,236,626
At 1 April 2020	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	4,622,981	-	-	4,622,981
Current Assets	514,910	-	-	514,910
Current Liabilities	(12,860)	-	-	(12,860)
	3,631,946	-	-	5,125,031

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2021

10 Change in total funds over the year as shown in Note 9, analyzed by individual funds

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2021
	£	See Note 11 £	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	2,364,287	111,594	-	2,475,882
Unrestricted Revaluation Reserve	2,760,744	-	-	2,760,744
Total unrestricted funds	5,125,031	111,594	-	5,236,626
Restricted funds:-				
Restricted Fixed Asset Funds	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	5,125,031	111,594	-	5,236,626

Change in total funds over the year as shown in Note 9, analyzed by individual funds-prior year

	Funds brought forward from 2019	Movement in funds in 2020	Transfers between funds in 2020	Funds carried forward to 2021
	£	See Note 11 £	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	2,109,055	255,233	-	2,364,287
Unrestricted Revaluation Reserve	1,522,891	1,237,853	-	2,760,744
Total unrestricted funds	3,631,946	1,493,086	-	5,125,031
Restricted funds:-				
Restricted Revenue Funds	-	-	-	-
Total restricted funds	-	-	-	-
Total charity funds	3,631,946	1,493,086	-	5,125,031

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2021

11 Analysis of movements in funds over the year as shown in Note 10

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	284,112	(172,517)	-	111,594
Unrestricted Revaluation Reserve	-	-	-	-
Restricted funds:-				
Restricted Revenue Funds	7,950	(7,950)	-	-
	<u>292,062</u>	<u>(180,467)</u>	<u>-</u>	<u>111,594</u>

Analysis of movements in funds over the year as shown in Note 8-prior year

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2020	2020	2020	2020
	£	£	£	£
Unrestricted funds:-				
Unrestricted Revenue Funds	332,814	(77,581)	-	255,233
Unrestricted Revaluation Reserve	-	-	-	-
Restricted funds:-				
Restricted Revenue Funds	36,250	(36,250)	-	-
	<u>369,064</u>	<u>(113,831)</u>	<u>-</u>	<u>255,233</u>

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2021

12 Income from Donations

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	53,179	7,950	61,129	96,744
Total income from donations	53,179	7,950	61,129	96,744

13 Investment income

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Property Rental Income	230,435	-	230,435	272,042
Bank Interest Receivable	497	-	497	278
Total investment income	230,932	-	230,932	272,320

14 Expenditure on charitable activities - Direct spending

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Travel and Subsistence - Charitable Activities	3,156	-	3,156	1,135
Total direct spending	3,156	-	3,156	1,135

15 Expenditure on charitable activities- Grant funding of activities

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Grants (Bacho Ka Ghar Amod)	91,050	7,950	99,000	60,000
Total grantmaking costs	91,050	7,950	99,000	60,000

16 Support costs for charitable activities

	Current year	Current year	Current year	Prior Year
	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
	2021	2021	2021	2020
	£	£	£	£
Stationery and printing	347	-	347	-
Bank charges	170	-	170	60
Total support costs	517	-	517	60

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2021

17 Other Expenditure - Governance costs

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Auditor's fees	5,400	-	5,400	6,600
Total Governance costs	5,400	-	5,400	6,600

18 Total Charitable expenditure

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Total direct spending	3,156	-	3,156	1,135
Total grantmaking costs	91,050	7,950	99,000	60,000
Total support costs	517	-	517	60
Total Governance costs	5,400	-	5,400	6,600
Total charitable expenditure	100,122	7,950	108,072	67,795

19 Expenditure on raising funds and costs of investment management

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Property rates	551	-	551	665
Property insurance	5,923	-	5,923	5,364
Property repairs and maintenance for charitable property	65,398	-	65,398	39,832
Total fundraising costs	71,871	-	71,871	45,862

20 Depreciation

	Current year Unrestricted Funds 2021 £	Current year Restricted Funds 2021 £	Current year Total Funds 2021 £	Prior Year Total Funds 2020 £
Depreciation	524	-	524	174
Total depreciation	524	-	524	174

21 Trustees' remuneration and expenses

There are no trustees remunerated or paid expenses other than reimbursement of petrol during the year.

22 Ultimate controlling party

The charity is not under the control of any ultimate controlling party, the trustees collectively controls the charity.

