

REGISTERED COMPANY NUMBER: 03289942 (England and Wales)
REGISTERED CHARITY NUMBER: 1060208

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

Bronsens
Chartered Certified Accountants
Hillside
Albion Street
Chipping Norton
Oxfordshire
OX7 5BH

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025**

TRUSTEES

Mrs E Hutchings
Mr D Quick
Mrs S Purssell
Ms L Jenkins (resigned 31.7.25)
Mr A R Kaznowski (appointed 31.7.25)
Ms A S McGuire (appointed 31.7.25)
Ms C Digby (appointed 31.7.25)

COMPANY SECRETARY

REGISTERED OFFICE

Burford Road
Chipping Norton
Oxfordshire
OX7 5DZ

**REGISTERED COMPANY
NUMBER**

03289942 (England and Wales)

**REGISTERED CHARITY
NUMBER**

1060208

INDEPENDENT EXAMINER

Bronsens
Chartered Certified Accountants
Hillside
Albion Street
Chipping Norton
Oxfordshire
OX7 5BH

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal activity of the charitable company is that of providing facilities for the daily care, recreation and education of the children and their parents and carers, who are in need of such facilities by reason of their age, poverty or social, economic and geographical circumstances.

Significant activities

Challenges across the whole Early Years sector relating to recruitment and funding continue to put pressure on the ACE Centre Ltd.

A new premises lease with Oxfordshire County Council has resulted in an increased rent. This coupled with a steep rise in the minimum wage, National Insurance contributions and other inflationary pressures, has caused pressure on our finances, but careful oversight has been effective in managing the situation. This careful monitoring by the Trustees will continue next year.

Managers have worked with commitment and enthusiasm to maintain high standards, and we continue to be well regarded. We have a significant waiting list for places.

Our staff continue to enhance their professional development with two having successfully completed level 5 NPQL training in Early Years Leadership, one person completing Level 3 SENCo (special needs co-ordinator) training, and two apprentices completing level 2 and level 3 qualifications.

Wellcomm continues to be a valuable tool in the screening and support for communication and language across both settings and we are in the process of appointing three new Trustees which will add professionalism, energy and enthusiasm to our board.

Disabled Employees

The charitable company gives full consideration to applications for employment by disabled persons.

Fixed Assets

Changes in fixed assets during the year are set out in the notes to the financial statements.

Public benefit

The Trustees review the aims, objectives and activities each year. We look at what we have achieved in terms of the success of each key activity and the benefits we have brought to the community. This review also helps us to ensure our aims, objectives and activities remain focussed on our stated purposes. We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular the Trustees consider how planned activities will contribute to the aims and objectives we have set.

FINANCIAL REVIEW

Financial position

Income for the year ended 31 March 2025 was £351,078 (2024 - £271,678).

The statement of financial activities shows a net surplus for the year of £15,118 (2024 - deficit of £24,435).

Unrestricted funds stand at £125,850 (2024 - £110,732).

Reserves policy

The charity has available unrestricted funds of £125,850. This is in line with the trustees' stated aim of maintaining working capital at a level that will cover around six months' of unrestricted expenditure based on current activity levels

THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025


STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on18/12/25..... and signed on its behalf by:

.....

Mrs S Purcell - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

Independent examiner's report to the trustees of The Activities, Childcare and Education Centre Limited ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Philip J Burton FCA

Bronsens
Chartered Certified Accountants
Hillside
Albion Street
Chipping Norton
Oxfordshire
OX7 5BH

Date: 18/12/25

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2	2	-
Charitable activities	4		
Grant income		155,058	35,495
Fee income		193,272	234,548
Investment income	3	2,746	1,635
Total		<u>351,078</u>	<u>271,678</u>
EXPENDITURE ON			
Charitable activities			
Direct charitable expenditure		19,131	34,657
Grant income		18,716	12,681
Fee income		143	153
Other		297,970	248,622
Total		<u>335,960</u>	<u>296,113</u>
NET INCOME/(EXPENDITURE)		15,118	(24,435)
RECONCILIATION OF FUNDS			
Total funds brought forward		110,732	135,167
TOTAL FUNDS CARRIED FORWARD		<u><u>125,850</u></u>	<u><u>110,732</u></u>

The notes form part of these financial statements

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**BALANCE SHEET
31 MARCH 2025**

	Notes	31.3.25 Unrestricted fund £	31.3.24 Total funds £
CURRENT ASSETS			
Debtors	10	10,554	13,381
Cash at bank		143,878	119,918
		<u>154,432</u>	<u>133,299</u>
CREDITORS			
Amounts falling due within one year	11	(28,582)	(22,567)
		<u>125,850</u>	<u>110,732</u>
NET CURRENT ASSETS			
		<u>125,850</u>	<u>110,732</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		125,850	110,732
NET ASSETS		<u>125,850</u>	<u>110,732</u>
FUNDS	12		
Unrestricted funds		125,850	110,732
TOTAL FUNDS		<u>125,850</u>	<u>110,732</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED

BALANCE SHEET - continued
31 MARCH 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on18/12/25..... and were signed on its behalf by:



Mrs S Purssell - Trustee



Mrs E Hutchings - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

Basis of preparing the financial statements

Income

Expenditure

Tangible fixed assets

Office furniture and equipment - 15% on reducing balance

Taxation

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Hire purchase and leasing commitments

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs

The charitable company contributes to the employees' pension scheme. Contributions payable for the year are charged as resources expended.

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	2	-
	<u>2</u>	<u>-</u>

3. INVESTMENT INCOME

	31.3.25	31.3.24
	£	£
Deposit account interest	2,746	1,635
	<u>2,746</u>	<u>1,635</u>

4. INCOME FROM CHARITABLE ACTIVITIES

		31.3.25	31.3.24
	Activity	£	£
Grants	Grant income	155,058	35,495
Fees	Fee income	193,272	234,548
		<u>348,330</u>	<u>270,043</u>

Grants received, included in the above, are as follows:

	31.3.25	31.3.24
	£	£
EEF grants	143,444	-
Local Authority funding	8,701	-
Other grants	2,913	-
	<u>155,058</u>	<u>-</u>

5. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.25	31.3.24
	£	£
Depreciation - owned assets	-	11
Hire of plant and machinery	32,221	20,348
	<u>32,221</u>	<u>20,348</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
Staff	20	21
	<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Charitable activities	
Grant income	35,495
Fee income	234,548
Investment income	1,635
Total	<u>271,678</u>
 EXPENDITURE ON	
Charitable activities	
Direct charitable expenditure	34,657
Grant income	12,681
Fee income	153
Other	248,622
Total	<u>296,113</u>
 NET INCOME/(EXPENDITURE)	 (24,435)
 RECONCILIATION OF FUNDS	
Total funds brought forward	135,167
 TOTAL FUNDS CARRIED FORWARD	 <u>110,732</u>

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. TANGIBLE FIXED ASSETS

		Office furniture and equipment £
COST		
At 1 April 2024 and 31 March 2025		819
DEPRECIATION		
At 1 April 2024 and 31 March 2025		819
NET BOOK VALUE		
At 31 March 2025		-
At 31 March 2024		-

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade debtors	10,554	13,381

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25	31.3.24
	£	£
Trade creditors	27,322	21,433
Accrued expenses	1,260	1,134

12. MOVEMENT IN FUNDS

	At 1.4.24	Net movement in funds	At 31.3.25
	£	£	£
Unrestricted funds			
General fund	110,732	15,118	125,850
TOTAL FUNDS	110,732	15,118	125,850

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	351,078	(335,960)	15,118
TOTAL FUNDS	351,078	(335,960)	15,118

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

12. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	135,167	(24,435)	110,732
TOTAL FUNDS	<u>135,167</u>	<u>(24,435)</u>	<u>110,732</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	271,678	(296,113)	(24,435)
TOTAL FUNDS	<u>271,678</u>	<u>(296,113)</u>	<u>(24,435)</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

**THE ACTIVITIES, CHILDCARE AND EDUCATION
CENTRE LIMITED**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31.3.25 £	31.3.24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	2	-
Investment income		
Deposit account interest	2,746	1,635
Charitable activities		
Fees	193,272	234,548
Grants	155,058	35,495
	<hr/> 348,330	<hr/> 270,043
Total incoming resources	351,078	271,678
EXPENDITURE		
Charitable activities		
Activity costs and expenses	13,479	13,631
Support costs		
Management		
Wages	253,425	222,366
Building costs and equipment	32,221	20,348
Insurance	2,487	2,393
Training and conferences	396	1,818
Telephone	232	105
Postage, stationery and photocopying	834	396
Sundries	2,733	3,178
IT equipment and software	2,171	2,481
Administration services	20,620	18,716
Registration fees and subscriptions	289	268
Clothing	562	245
Bad debts	1,380	-
Accountancy	1,326	1,194
Bank charges	143	147
Professional fees	3,662	8,816
	<hr/> 322,481	<hr/> 282,471
Other		
Fixtures and fittings	-	11
	<hr/>	<hr/>
Total resources expended	335,960	296,113
	<hr/>	<hr/>
Net income/(expenditure)	15,118	(24,435)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements