

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

England & Wales · Charity number 1079440

Details

Other names LITTLE LEARNERS

Status Registered

Legal form Charitable company

Company number [03558376](#)

Registered 2000-02-17

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

Contact

Address 33 VIKINGLEA ROAD
SHEFFIELD
SOUTH YORKSHIRE
S2 1BE

Phone 01142642594

Email staff@manorcommunitychildcare.org.uk

Website www.manorcommunitychildcare.org.uk

Activities

Objects: (1) TO ADVANCE THE EDUCATION AND PROVIDE SAFE AND STIMULATING CARE OF CHILDREN OF ANY AGE, PARTICULARLY THOSE LIVING IN THE UPPER MANOR, LOWER MANOR AND MANOR PARK AREAS OF SHEFFIELD ("THE AREA OF BENEFIT"), AND TO ADVANCE THE EDUCATION OF THOSE RESPONSIBLE FOR THEIR DAY TO DAY CARE, WITHOUT DISTINCTION OF GENDER, RACE, DISABILITY, SEXUALITY, SOCIAL CLASS, RELIGIOUS BELIEF OR POLITICAL BELIEF.(2) IN THE PURSUANCE OF THE ABOVE OBJECT, TO ESTABLISH, MAINTAIN AND MANAGE A LOCALLY CONTROLLED COMMUNITY CHILDCARE CENTRE, PROVIDING CARE AND EDUCATION AIMED PARTICULARLY AT CHILDREN FROM THE AREA OF BENEFIT, AND TRAINING PRIMARILY IN CHILDCARE AND PERSONAL DEVELOPMENT SKILLS AIMED PARTICULARLY AT ADULTS FROM THE AREA OF BENEFIT

Activities: PROVIDING AFFORDABLE, QUALITY CHILDCARE TO CHILDREN AGED BETWEEN 6 MONTHS AND 8 YEARS. ALSO PROVIDING TRAINING AND FAMILY SUPPORT.

Classification

- **How:** Provides Services
- **What:** Education/training, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** UPPER MANOR, LOWER MANOR AND MANOR PARK AREAS OF SHEFFIELD
- Sheffield City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£433,000	£406,000	-	-
2024-03-31	£417,000	£403,000	-	-
2023-03-31	£386,000	£391,000	-	-
2022-03-31	£407,000	£359,000	-	-
2021-03-31	£395,000	£381,000	-	-

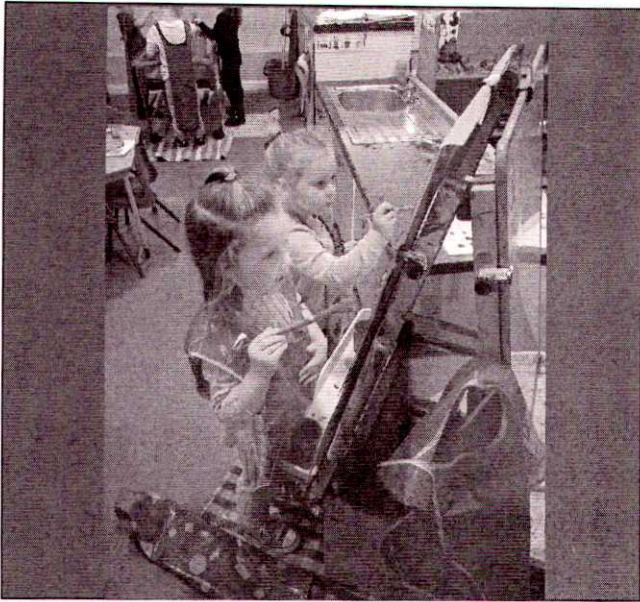
Trustees

Name	Role	Appointed
CRAIG JOHN JUDSON		2011-12-20
Carol Ann Jenkinson		
Nicola Jowitt		2022-01-25
Ruth Dowling		

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

England & Wales - Charity number 1079440

Accounts



**ANNUAL
REPORT
2023 - 2024**



Manager's Message

Letter from Gail Johnson
Centre Manager



Dear All,

My name is Gail Johnson and I have worked at Manor Community Childcare Centre for 37 years, and have been Centre Manager since April 2019, as Manager of Manor Community Childcare Centre, I am proud to present our annual report for 2023 - 2024. This report provides a brief overview of our work in the past year and our financial status.

I am responsible for the quality of service we provide, the development and training of our dedicated staff team and the general day to day running of the nursery. We have remained consistent to our aims and objectives, and we have been able to support well over 100 families from the Manor and surrounding area's.

During this year yet again there has been an overwhelming demand for places for children with special educational needs, placing high demands on the nursery resources to ensure that quality was not compromised. Our Integrated Resource provision continues to be in high demand, offering support to 6 children and their families. This provision offers a focused and targeted approach to children that need a high level of support.

We have made excellent relationships with the early year's inclusion team and other professionals in order to access support and funding to deliver a high-quality service to the children and their families.

In July we transitioned 32 children to over 9 schools. All the children had made good progress in their own development pathway making us very proud of every single one.

This year we have had a few staffing changes, losing some old staff and welcoming new staff on board.

We are grateful to all our families, many of which who are very loyal to us returning with the next generation of their family.

We will continue to work hard to provide the highest quality service possible to all of our families and look forward to continuing this work in the years to come. Thank you for your support, and I hope you will continue to support us as we work to make a positive, lasting difference to children and families.

Yours Sincerely

Gail Johnson

Centre Manager

About MCCC

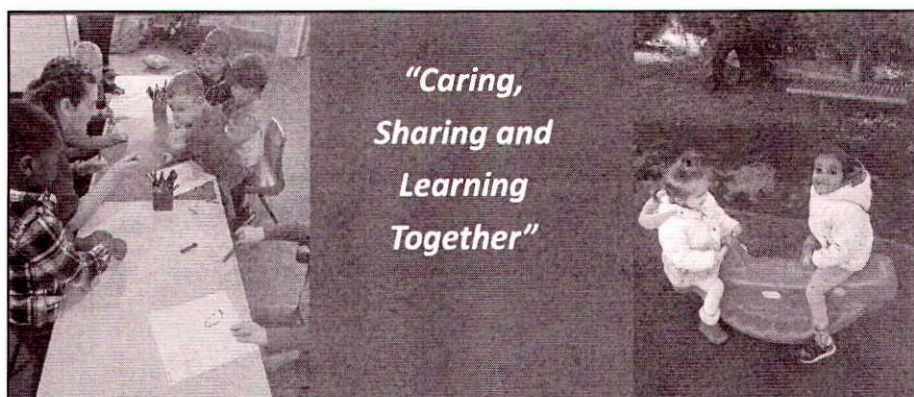
Manor Community Childcare Centre has been providing childcare to families on the Manor estate for 41 years since 1982. We moved into a purpose-built Childcare Centre in 2001 which was built using funding from the National Lottery, Yorkshire Forward, ERDF and SRB.

We are a voluntary organisation with charitable status and a Limited Company by Guarantee.

Our aim is to provide affordable, quality childcare and training to families living anywhere in the City of Sheffield particularly those living on the Manor and Manor Park estates.



We employ 19 staff members and had 91 children on our registers during the summer term of 2024. We have a board of Directors, which has 5 members who are made up of local residents and representatives from local organisations, who are responsible for the management of the centre. One of our aims for the coming year is to recruit more board members who can bring varied skills and knowledge to our organisation.



*"Caring,
Sharing and
Learning
Together"*

Our Mission Statement

At Manor Community Childcare Centre (MCCC) we believe in providing early year's education and care of the highest quality to enable our children to develop and grow into confident individuals and successful learners. Diversity and differences will be valued, respected and celebrated by all and they will contribute to the richness of our community.

We aim to:

- Provide a happy, safe, warm and stimulating environment through a holistic approach for all children to play, learn and develop freely.
- Provide the best possible outcomes for our children to enable them to reach their full potential.
- Encourage independence; develop self-esteem, a sense of achievement and self-confidence.
- Encourage children to have a positive attitude and respect for both themselves and other people.
- Acknowledge parents in their role as children's prime educators and work in partnership with them to develop a shared understanding with mutual respect and dialogue.
- Equip children with the fundamental skills to enjoy and achieve in life.
- Play an active role in the community and help shape the services we provide.
- To work in partnership with other professionals sharing information, knowledge and expertise.



Key Statistics



During the summer term of 2024 we cared for 96 children aged between 2 and 8 years old;

- 91 children accessed government funded childcare (free entitlement funding).
- 45 children aged 3 and 4 were eligible for pupil premium
- 5 of our places were fee paying families (unfunded)
- 36 children we cared for had Special Educational Needs
- 5 of these are school aged children accessing respite care during school holidays.
- 25 of our children had English as an additional language.
- 10 children had Social Care or MAST involvement
- 4 of these children were 'looked after' (either in local authority care or placed with family members).



Funding



We are a not-for-profit organisation and our nursery fee's alone do not cover the costs to run the centre. Much of our income comes from the free entitlement funding that provides 15 or 30 hours of funded childcare for many 2, 3 and 4 year old's. In order to meet the needs of local families we aim to keep our fees affordable and our childcare sessions flexible.

As a result of this we often fundraise in order to keep the nursery sustainable, fundraising events that we ask parents to participate in e.g. clothing collections, Christmas Concert and raffles all help us to raise funds to pay for toys, events, activities and equipment for the children.

We also apply for funding from various other sources to pay for equipment, resources, events and projects.

Parent Feedback



To everyone at Manor
Community nursery
Thank you on behalf of Oscar,
he has loved coming here,
and will miss you all.
You're the best!

And thank you for being so
loving and caring for my
boy! I will miss the bonds
you have all nurtured
with him.

x x x

To all the teachers
at Manor Community
Childcare Centre,

Thank you for all the
memories, the fun and the
learning experience.

Thank you for taking care
of Elia, he will miss you
all so much.



Gail, Sarah
and all the team at
mcc

We cannot thank you
enough for all the
love, care and attention
you have given to
James for the past
4 years

We are eternally
grateful
with love

Vinnie, Wendy, James and
Ena Sweeney

Financial Statements

The following are the organisations
financial statements for the year end 2024.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 3558376
REGISTERED CHARITY NUMBER 1079440

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS
SHEFFIELD

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024

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MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the unaudited financial statements of the charity for the year ended 31st March 2024 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Objectives and activities

The charity's principle activity is to advance the education and to provide safe and stimulating care of children of any age, particularly those living in the Upper Manor, Lower Manor and Manor Park areas of Sheffield (the "area of benefit"), and to advance the education of those responsible for their day to day care.

In the pursuance of the above object, to establish, maintain and manage a locally controlled Community Childcare Centre, providing care and education aimed particularly at children from the area of benefit, and training primarily in childcare and personal development skills aimed particularly at adults from the area of benefit.

Review of activities, achievements and performance

The trustees' review of activities is set out in the separate Annual Report which can be obtained from the charity on request.

Financial review and reserves policy

The Statement of Financial Activities shows net income for the year of £14,092. Total funds amount to £1,244,265 of which £685,538 lie in restricted funds and as such are committed to specific purposes or represent the net book value of assets acquired using restricted funds.

At 31st March 2024, the charity had unrestricted general reserves of £422,816, equivalent to approximately 15 months of general charitable expenditure. The charity's policy is to hold reserves equal to between 6 and 9 months running costs (£170,000 - £250,000) for the following reasons:

- To meet contractual liabilities should the organisation have to close.
- To meet unexpected costs.
- To replace essential equipment.
- To ensure that the charity can continue to provide a quality service to children and families
- To provide working capital when funding is in arrears.
- In the event of closure, to meet the costs of securing and maintaining the building.

In addition to the above, the trustees have designated £40,000, earmarked for building maintenance and renewals, and £90,000 for the orderly closure of the childcare centre, should the need arise.

Principal funding sources

The principal funding of the charity is from grants receivable and childcare fees.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
TRUSTEES' ANNUAL REPORT

Structure, governance and management

Governing document

Manor Community Childcare Centre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

Appointment of trustees

All directors of the company are also trustees of the charity. There are no other trustees. All the trustees named on the information page served for at least part of the year. One third of the trustees retire at the forthcoming Annual General Meeting but are eligible for re-appointment. The trustees may appoint a person as a trustee to fill a vacancy or to act as an additional trustee provided that the appointment does not cause the number of trustees to exceed 15.

Organisation

The charity is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the charity is delegated to employees.

Public benefit

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in the separate Annual Report, demonstrates that the charity delivers public benefit.

Reference and administrative details

Charity number 1079440

Company number 3558376

Name and registered office Manor Community Childcare Centre Limited
33 Vickinglea Road, Sheffield, S2 1BE

Our advisors:

Independent examiners Tingle Ashmore Ltd
Chartered Accountants
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Bankers

Lloyds Bank Plc
1 High Street, Sheffield, S1 2GA

Aldermore Bank Plc
1st Floor, Block B, Western House, Lynch Wood, Peterborough, PE2 6FZ

Cambridge & Counties Bank
Charnwood Court, 5B New Walk, Leicester, LE1 6TE

The Cambridge Building Society
51 Newmarket Road, Cambridge, CB5 8EG

Redwood Bank
The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
TRUSTEES' ANNUAL REPORT

Reference and administrative details (continued)

Directors and trustees	R Dowling	
	C Jenkinson	
	C Judson	
	N Jowitt	
	R Foster	- appointed 20/5/24
Key management personnel	G Johnson	- Centre manager
	S Hamilton	- Deputy manager

Statement of trustees' responsibilities

The trustees (who are also directors of Manor Community Childcare Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charity for the 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 2019 (FRS 102);
- make judgments and 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 in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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 has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The report of the trustees was approved by the board on 26th November 2024 and signed on its behalf by

.....
R Dowling - Trustee

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANOR COMMUNITY CHILDCARE CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024 which are set out on pages 5 to 14.

Responsibilities and basis of report

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 that in any material respect:

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.

Dated: 28th November 2024

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants
Enterprise House
Broadfield Court
Sheffield
S8 0XF

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations and similar income		-	-	-	500
Charitable activities:					
Grants receivable	1	313,925	52,752	366,677	338,706
Childcare fees		41,913	-	41,913	42,882
Investment income:					
Interest receivable		8,508	-	8,508	2,752
Other trading activities					
Rents receivable		70	-	70	431
Fundraising		130	-	130	1,073
Total income		<u>364,546</u>	<u>52,752</u>	<u>417,298</u>	<u>386,344</u>
Expenditure on:					
Charitable activities	2	340,106	63,100	403,206	390,563
Total expenditure		<u>340,106</u>	<u>63,100</u>	<u>403,206</u>	<u>390,563</u>
Net income/(expenditure) for the year	3	24,440	(10,348)	14,092	(4,219)
Total funds brought forward		<u>534,287</u>	<u>695,886</u>	<u>1,230,173</u>	<u>1,234,392</u>
Total funds carried forward		<u>£558,727</u>	<u>£685,538</u>	<u>£1,244,265</u>	<u>£1,230,173</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
BALANCE SHEET

	Notes	2024	2023
		£	£
Fixed assets			
Tangible assets	6	691,449	<u>700,458</u>
Current assets			
Debtors	7	8,568	7,786
Cash at bank and on hand		<u>552,940</u>	<u>533,880</u>
		561,508	541,666
Creditors - amounts falling due within one year	8	<u>8,692</u>	<u>11,951</u>
Net current assets		<u>552,816</u>	<u>529,715</u>
Net assets		<u>£1,244,265</u>	<u>£1,230,173</u>
The funds of the charity			
Unrestricted funds			
General funds	10	422,816	399,715
Designated funds	10	<u>135,911</u>	<u>134,572</u>
		558,727	534,287
Restricted funds	10	<u>685,538</u>	<u>695,886</u>
Total funds	11	<u>£1,244,265</u>	<u>£1,230,173</u>

For the year ending 31st March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved and authorised for issue by the Board on 26th November 2024 and signed on their behalf by

..... R Dowling
Trustee

..... C Jenkinson
Trustee

Company number : 3558376

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
PRINCIPAL ACCOUNTING POLICIES

Manor Community Childcare Centre Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The following is a summary of the more important accounting policies used by the charity.

Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants in respect of revenue items are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Grants relating to fixed assets are credited to a restricted fund on the income and expenditure account from which amounts are released to revenue over the same period as the depreciation period of the relevant assets.

Fees earned and rents receivable

Fees and rents are credited to the period in which they are receivable.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
PRINCIPAL ACCOUNTING POLICIES

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Value added tax

The charity is not registered for VAT. In these financial statements, expenditure is shown inclusive of VAT, where appropriate

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the cost of the fixed assets over their expected useful lives. The rates used are as follows:

Leasehold property	over the life of the lease
Canopies	10% per annum straight line
Equipment	25% per annum reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

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

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these have been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the charity's own reserves or unrestricted funds earmarked by the trustees for specific purposes
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2024	Total funds 2023
	£	£	£	£
1 Grants receivable				
Free Entitlement Funding	313,925	-	313,925	292,070
Special Educational Needs and Disabilities	-	52,752	52,752	45,636
Sheffield City Council: Apprentice Incentive	-	-	-	1,000
	<u>£313,925</u>	<u>£52,752</u>	<u>£366,677</u>	<u>£338,706</u>
2 Charitable activities				
Provision of childcare:				
Salaries and national insurance	255,952	52,752	308,704	299,034
Agency staff and recruitment	5,633	-	5,633	-
Pensions	11,066	-	11,066	10,655
Training, courses and travel	1,071	-	1,071	227
Rent, rates and water	3,860	-	3,860	5,369
Light and heat	5,832	-	5,832	7,043
Repairs, renewals and security	20,640	-	20,640	21,443
Educational equipment, supplies and cleaning materials	6,594	-	6,594	9,956
Milk and snacks	2,888	-	2,888	2,709
Insurances	5,825	-	5,825	5,484
Postage, stationery and computer consumables	2,266	-	2,266	2,077
Telephone and internet	798	-	798	1,639
Fees not recoverable	1,114	-	1,114	816
Bookkeeping and payroll preparation	4,704	-	4,704	4,704
Bank charges and interest	78	-	78	101
Professional fees	6,529	-	6,529	4,256
Sundry expenses	2,495	-	2,495	1,471
Depreciation and loss on disposal	1,061	10,348	11,409	11,959
Governance costs:				
Accountancy and independent examination	1,680	-	1,680	1,620
AGM expenses	20	-	20	-
	<u>£340,106</u>	<u>£63,100</u>	<u>£403,206</u>	<u>£390,563</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
NOTES TO THE FINANCIAL STATEMENTS

	2024	2023
	£	£
3 Net income/(expenditure) for the year		
This is stated after charging:-		
Depreciation	11,187	11,767
Loss on disposal of assets	222	192
Independent examiner's remuneration	1,680	1,620
	<u> </u>	<u> </u>
4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	297,749	288,823
Employer's national insurance	10,955	10,211
Employer's pension contributions	11,066	10,655
	<u> </u>	<u> </u>
	<u>£319,770</u>	<u>£309,689</u>

No employees had employee benefits in excess of £60,000 in either year.

The average number of staff employed was 21 (2023 - 23).

The key management personnel of the charity comprise the Trustees, the Centre Manager and the Deputy Manager. The total employee benefits of the key management personnel were £69,880 (2023: £62,837).

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees in either year.

- 5 Related party transactions
There were no related party transactions requiring disclosure in either year.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2024

NOTES TO THE FINANCIAL STATEMENTS

6	Tangible assets				
		Leasehold property	Canopies	Equipment	Total
		£	£	£	£
	Cost				
	As at 1st April 2023	896,472	58,877	59,462	1,014,811
	Additions	-	-	2,400	2,400
	Disposals	-	-	(1,413)	(1,413)
	As at 31st March 2024	<u>896,472</u>	<u>58,877</u>	<u>60,449</u>	<u>1,015,798</u>
	Depreciation				
	As at 1st April 2023	202,262	58,877	53,214	314,353
	Charge for the year	9,675	-	1,512	11,187
	Eliminated during the year	-	-	(1,191)	(1,191)
	As at 31st March 2024	<u>211,937</u>	<u>58,877</u>	<u>53,535</u>	<u>324,349</u>
	Net book value				
	As at 31st March 2024	<u>£684,535</u>	<u>£-</u>	<u>£6,914</u>	<u>£691,449</u>
				2024	2023
				£	£
7	Debtors				
	Fees receivable			1,927	3,289
	Prepayments and accrued income			6,641	4,497
				<u>£8,568</u>	<u>£7,786</u>
8	Creditors - amounts falling due within one year				
	Trade creditors			1,801	959
	Taxation and social security			3,764	3,712
	Other creditors			3,127	7,280
				<u>£8,692</u>	<u>£11,951</u>
9	Operating lease commitments				
	The charity had operating leases at the year end with total future minimum lease payments as follows:				
	Amount falling due:				
	Within 1 year			878	878
	Within 2 to 5 years			1,955	2,733
	After more than 5 years			6,575	6,675

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
NOTES TO THE FINANCIAL STATEMENTS

	Balance at 1st April 2023	Movement in resources		Transfers between funds	Balance at 31st March 2024
	£	£	£	£	£
10 Statement of funds					
Unrestricted funds:					
General funds	399,715	364,546	(339,045)	(2,400)	422,816
Designated funds:					
Assets	4,572	-	(1,061)	2,400	5,911
Building maintenance	40,000	-	-	-	40,000
Closure costs	90,000	-	-	-	90,000
	<u>534,287</u>	<u>364,546</u>	<u>(340,106)</u>	<u>-</u>	<u>558,727</u>
Restricted funds:					
Building	693,430	-	(9,664)	-	683,766
Equipment and repairs	2,456	-	(684)	-	1,772
Salaries, training and running costs	-	52,752	(52,752)	-	-
	<u>695,886</u>	<u>52,752</u>	<u>(63,100)</u>	<u>-</u>	<u>685,538</u>
Total funds	<u>£1,230,173</u>	<u>£417,298</u>	<u>£(403,206)</u>	<u>£-</u>	<u>£1,244,265</u>

The building of the Childcare Centre and outdoor canopies was funded by grants from various providers. The income was restricted in that it could only be used to fund building expenditure.

Other restricted grants are funds provided for staff costs, equipment and repairs. The balances carried forward represent the net book value of assets acquired and the amount of the monies received and not expended by 31st March 2024.

The designated asset fund was set up to identify unrestricted funds that are not free funds and represents the net book value of capital assets attributable to the charity's own reserves. Transfers to the designated fund represent asset additions during the year funded from the charity's reserves.

The building maintenance designated fund was set up to earmark funds for building maintenance and renewals given the ageing of the building.

The closure costs designated fund was set up to earmark funds that would be required to close the Childcare Centre in an orderly manner should the need arise.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
NOTES TO THE FINANCIAL STATEMENTS

10 Statement of funds (continued)

Prior year comparison:

	Balance at 1st April 2022	Movement in resources		Balance at 31st March 2023
		Incoming	Outgoing	
	£	£	£	£
Unrestricted funds:				
General funds	381,975	340,708	(322,968)	399,715
Designated funds:				
Assets	5,937	-	(1,365)	4,572
Building maintenance	50,000	-	(10,000)	40,000
Closure costs	90,000	-	-	90,000
	<u>527,912</u>	<u>340,708</u>	<u>(334,333)</u>	<u>534,287</u>
Restricted funds:				
Building	703,094	-	(9,664)	693,430
Equipment and repairs	3,386	-	(930)	2,456
Salaries, training and running costs	-	45,636	(45,636)	-
	<u>706,480</u>	<u>45,636</u>	<u>(56,230)</u>	<u>695,886</u>
Total funds	<u>£1,234,392</u>	<u>£386,344</u>	<u>£(390,563)</u>	<u>£1,230,173</u>

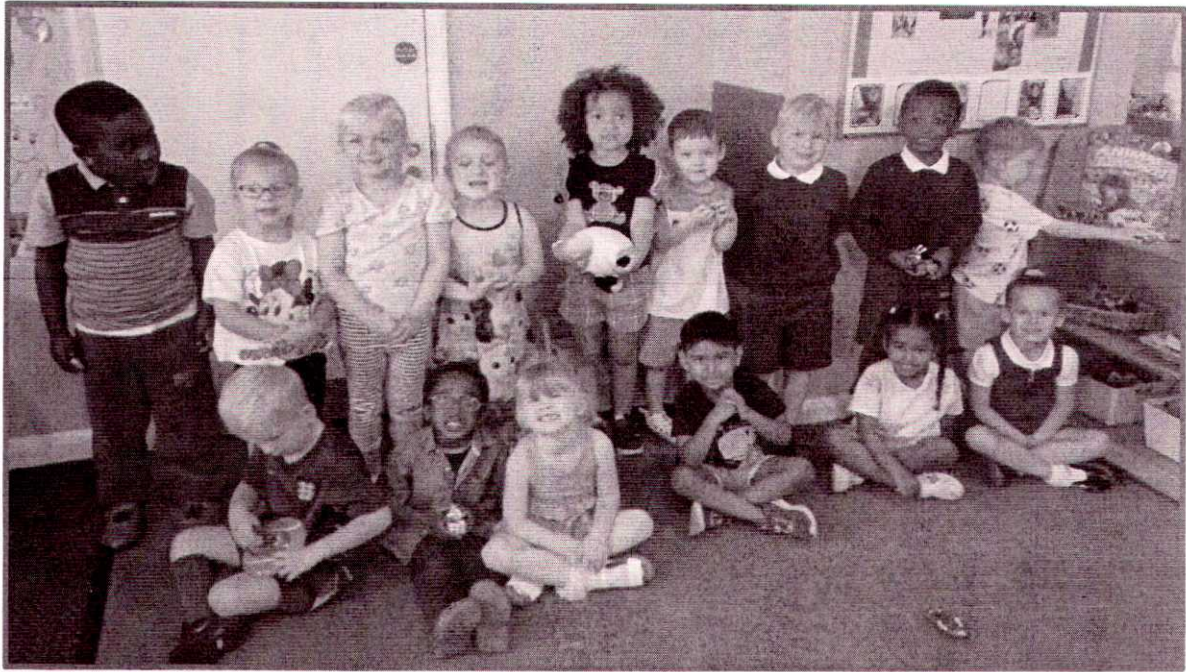
11 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fund balances at 31st March 2024 are represented by:				
Tangible fixed assets	-	5,911	685,538	691,449
Net current assets	422,816	130,000	-	552,816
Net assets	<u>£422,816</u>	<u>£135,911</u>	<u>£685,538</u>	<u>£1,244,265</u>
Prior year comparison: Fund balances at 31st March 2023 were represented by:				
Tangible fixed assets	-	4,572	695,886	700,458
Net current assets	399,715	130,000	-	529,715
Net assets	<u>£399,715</u>	<u>£134,572</u>	<u>£695,886</u>	<u>£1,230,173</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2024
NOTES TO THE FINANCIAL STATEMENTS

- 12 A detailed breakdown of the 2023 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Income from:			
Donations and similar income	500	-	500
Charitable activities:			
Grants receivable	293,070	45,636	338,706
Childcare fees	42,882	-	42,882
Investment income:			
Interest receivable	2,752	-	2,752
Other trading activities			
Rents receivable	431	-	431
Fundraising	1,073	-	1,073
Total income	<u>340,708</u>	<u>45,636</u>	<u>386,344</u>
Expenditure on:			
Charitable activities	<u>334,333</u>	<u>56,230</u>	<u>390,563</u>
Total expenditure	<u>334,333</u>	<u>56,230</u>	<u>390,563</u>
Net income/(expenditure) for the year	<u>£6,375</u>	<u>£(10,594)</u>	<u>£(4,219)</u>



Contact Us

If you would like to learn more information about our community nursery, please kindly contact us at:



Email us at:

staff@manorcommunitychildcare.org.uk



Call us at:

0114 2642594



07999352591

Directors and Trustees:

R Dowling
C Jenkinson
C Judson
N Jowitt

Key management personnel:

G Johnson - Centre Manager
S Hamilton - Deputy Manager



facebook.com/manorcommunitychildcare

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

England & Wales - Charity number 1079440

Accounts



ANNUAL REPORT 2022 - 2023



Manager's Message

Letter from Gail Johnson

Centre Manager



Dear friends of the organisation,

My name is Gail Johnson and I have worked at Manor Community Childcare Centre for 36 years, and have been Centre Manager since April 2019. I am proud to present our annual report for 2022 – 2023, this report provides a brief overview of our work in the past year and our financial status.

We are a charitable company and we have a management committee that have an overall responsibility for running of the charity who meet on a monthly basis.

I am responsible for the quality of service we provide, the development and training of our dedicated staff team and the general day to day running of the nursery.

This year we returned to normal nursery service as we moved beyond the Covid restrictions that had been in place since March 2020.

Despite the challenges we have faced we have remained consistent to our aims and objectives and we have been able to support well over 100 families from the Manor and surrounding area's.

During this year there has been an overwhelming demand for places for children with special educational needs, placing high demands on the nursery resources to ensure that quality was not compromised.

Our Integrated Resource provision has been in high demand, offering support to 6 children and their families.

This provision offers a focused and targeted approach to children that need a high level of support.

We have made excellent relationships with the early years inclusion team and other professionals in order to access support and funding to deliver a high quality service.

We have made positive links with the local schools including Archdale special School.

Our link with Archdale has progressed from being support based to play visits between both provisions. All the children have really enjoyed this and benefits have been seen all-round.

Financially last year was a challenge but we managed to make a small surplus which will help us to make yet again some much-needed repairs and improvements to the building.

We will continue to work hard to provide the highest quality service possible to all of our families.

Gail Johnson
Centre Manager

About MCCC

Manor Community Childcare Centre has been providing childcare to families on the Manor estate for 40 years since 1982. We moved into a purpose-built Childcare Centre in 2001 which was built using funding from the National Lottery, Yorkshire Forward, ERDF and SRB.

We are a voluntary organisation with charitable status and a Limited Company by Guarantee.

Our aim is to provide affordable, quality childcare and training to families living anywhere in the City of Sheffield particularly those living on the Manor and Manor Park estates.



We employ 21 staff members and have 103 children on our registers. We have a board of Directors, which has 4 members who are made up of local residents and representatives from local organisations, who are responsible for the management of the centre. One of our aims for the coming year is to recruit more board members who can bring varied skills and knowledge to our organisation.



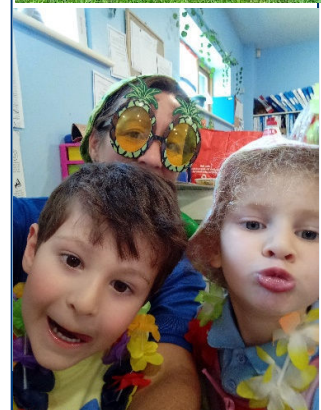
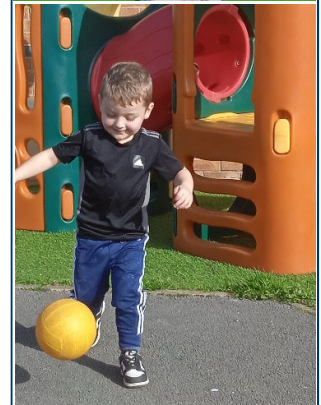
*“Caring,
Sharing and
Learning
Together”*

Our Mission Statement

At Manor Community Childcare Centre (MCCC) we believe in providing early year's education and care of the highest quality to enable our children to develop and grow into confident individuals and successful learners. Diversity and differences will be valued, respected and celebrated by all and they will contribute to the richness of our community.

We aim to:

- Provide a happy, safe, warm and stimulating environment through a holistic approach for all children to play, learn and develop freely.
- Provide the best possible outcomes for our children to enable them to reach their full potential.
- Encourage independence; develop self-esteem, a sense of achievement and self-confidence.
- Encourage children to have a positive attitude and respect for both themselves and other people.
- Acknowledge parents in their role as children's prime educators and work in partnership with them to develop a shared understanding with mutual respect and dialogue.
- Equip children with the fundamental skills to enjoy and achieve in life.
- Play an active role in the community and help shape the services we provide.
- To work in partnership with other professionals sharing information, knowledge and expertise.



Key Statistics



During the summer term of 2023 we cared for children aged between 2 and 8 years old;

- 101 children accessed government funded childcare (free entitlement funding).
- 42 children aged 3 and 4 were eligible for pupil premium
- 4 of our places were fee paying families (unfunded)
- 67 children we cared for had Special Educational Needs
- 18 of these are school aged children accessing respite care during school holidays.
- 20 of our children had English as an additional language.
- 20 children had Social Care or MAST involvement
- 6 of these children were 'looked after' (either in local authority care or placed with family members).



Funding



We are a not-for-profit organisation and our nursery fee's alone do not cover the costs to run the centre. Much of our income comes from the free entitlement funding that provides 15 or 30 hours of funded childcare for many 2, 3 and 4 year old's. In order to meet the needs of local families we aim to keep our fees affordable and our childcare sessions flexible.

As a result of this we often fundraise in order to keep the nursery sustainable, fundraising events that we ask parents to participate in e.g. clothing collections, Christmas Concert and raffles all help us to raise funds to pay for toys, events, activities and equipment for the children.

We also apply for funding from various other sources to pay for equipment, resources, events and projects.

Parent Feedback



From the bottom of my heart
thank you,
Junior has come on so much and overcome
so much with out you guys it wouldn't have
been possible,
Thank you for the support you have given not
just Junior but me too, I don't know where I would
be without you all.
Junior and I will miss you all so much
Great teachers, Great nursery
I can't thank you all enough

Thank you for being the best
support for my son and helping
him reach his targets. He wouldn't
have reached this far without you
guys and it's a pleasure to have
had you as his teachers

Massive thankyou for everything
You treat our children like your
own, thanks for setting foundations
for Frankie she really loves you
all From Frankie's mum and dad
xxx.



I honestly can't thank you enough for how
you have helped Ene. The difference in
her since she came back to you is
unbelievable. She has gone from screaming
and begging not to go to nursery to waking
up EVERY SINGLE DAY, excitedly asking
'is it a nursery day today?' You have all
been so good with her and I will be
forever grateful for you helping her to
feel happy and safe away from me.
I am so sad she has to leave you, she
is REALLY going to miss nursery but she
is happy and excited to start big school.
This is 100% because you have shown her
how fun nursery is, and therefore she fully
expects the same from school. You are
all amazing! Never underestimate the
difference you make
Thank you so much

Financial Statements

The following are the organisations
financial statements for the year end 2023.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 3558376
REGISTERED CHARITY NUMBER 1079440

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS
SHEFFIELD

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023

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MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the unaudited financial statements of the charity for the year ended 31st March 2023 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Objectives and activities

The charity's principle activity is to advance the education and to provide safe and stimulating care of children of any age, particularly those living in the Upper Manor, Lower Manor and Manor Park areas of Sheffield (the "area of benefit"), and to advance the education of those responsible for their day to day care.

In the pursuance of the above object, to establish, maintain and manage a locally controlled Community Childcare Centre, providing care and education aimed particularly at children from the area of benefit, and training primarily in childcare and personal development skills aimed particularly at adults from the area of benefit.

Review of activities, achievements and performance

The trustees' review of activities is set out in the separate Annual Report which can be obtained from the charity on request.

Financial review and reserves policy

The Statement of Financial Activities shows net expenditure for the year of £4,219. Total funds amount to £1,230,173 of which £695,886 lie in restricted funds and as such are committed to specific purposes or represent the net book value of assets acquired using restricted funds.

At 31st March 2023, the charity had unrestricted general reserves of £399,715, equivalent to approximately 14 months of general charitable expenditure. The charity's policy is to hold reserves equal to between 6 and 9 months running costs (£170,000 - £250,000) for the following reasons:

- To meet contractual liabilities should the organisation have to close.
- To meet unexpected costs.
- To replace essential equipment.
- To ensure that the charity can continue to provide a quality service to children and families
- To provide working capital when funding is in arrears.
- In the event of closure, to meet the costs of securing and maintaining the building.

In addition to the above, the trustees have designated £40,000, earmarked for building maintenance and renewals, and £90,000 for the orderly closure of the childcare centre, should the need arise.

Principal funding sources

The principal funding of the charity is from grants receivable and childcare fees.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

Structure, governance and management

Governing document

Manor Community Childcare Centre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

Appointment of trustees

All directors of the company are also trustees of the charity. There are no other trustees. All the trustees named on the information page served for at least part of the year. One third of the trustees retire at the forthcoming Annual General Meeting but are eligible for re-appointment. The trustees may appoint a person as a trustee to fill a vacancy or to act as an additional trustee provided that the appointment does not cause the number of trustees to exceed 15.

Organisation

The charity is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the charity is delegated to employees.

Public benefit

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in the separate Annual Report, demonstrates that the charity delivers public benefit.

Reference and administrative details

Charity number 1079440

Company number 3558376

Name and registered office Manor Community Childcare Centre Limited
33 Vickinglea Road, Sheffield, S2 1BE

Our advisors:

Independent examiners Tingle Ashmore Ltd
Chartered Accountants
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Bankers

Lloyds Bank Plc
1 High Street, Sheffield, S1 2GA

Aldermore Bank Plc
1st Floor, Block B, Western House, Lynch Wood, Peterborough, PE2 6FZ

Cambridge & Counties Bank
Charnwood Court, 5B New Walk, Leicester, LE1 6TE

The Cambridge Building Society
51 Newmarket Road, Cambridge, CB5 8EG

Redwood Bank
The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
TRUSTEES' ANNUAL REPORT

Reference and administrative details (continued)

Directors and trustees	R Dowling	
	C Jenkinson	
	C Judson	
	N Jowitt	
Key management personnel	G Johnson	Centre manager
	S Hamilton	Deputy manager

Statement of trustees' responsibilities

The trustees (who are also directors of Manor Community Childcare Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charity for the 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 2019 (FRS 102);
- make judgments and 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 in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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 has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The report of the trustees was approved by the board on 18th September 2023 and signed on its behalf by

.....
R Dowling - Trustee

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANOR COMMUNITY CHILDCARE CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2023 which are set out on pages 5 to 14.

Responsibilities and basis of report

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 that in any material respect:

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.

Dated: 16th October 2023

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants
Enterprise House
Broadfield Court
Sheffield
S8 0XF

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
		£	£	£	£
Income from:					
Donations and similar income		500	-	500	1,000
Charitable activities:					
Grants receivable	1	293,070	45,636	338,706	345,473
Childcare fees		42,882	-	42,882	55,183
Investment income:					
Interest receivable		2,752	-	2,752	2,261
Other trading activities					
Rents receivable		431	-	431	1,636
Fundraising		1,073	-	1,073	978
Total income		<u>340,708</u>	<u>45,636</u>	<u>386,344</u>	<u>406,531</u>
Expenditure on:					
Charitable activities	2	334,333	56,230	390,563	359,084
Total expenditure		<u>334,333</u>	<u>56,230</u>	<u>390,563</u>	<u>359,084</u>
Net income/(expenditure) for the year	3	6,375	(10,594)	(4,219)	47,447
Total funds brought forward		<u>527,912</u>	<u>706,480</u>	<u>1,234,392</u>	<u>1,186,945</u>
Total funds carried forward		<u>£534,287</u>	<u>£695,886</u>	<u>£1,230,173</u>	<u>£1,234,392</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
BALANCE SHEET

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	6	700,458	<u>712,417</u>
Current assets			
Debtors	7	7,786	15,589
Cash at bank and on hand		<u>533,880</u>	<u>513,614</u>
		541,666	529,203
Creditors - amounts falling due within one year	8	<u>11,951</u>	<u>7,228</u>
Net current assets		<u>529,715</u>	<u>521,975</u>
Net assets		<u>£1,230,173</u>	<u>£1,234,392</u>
The funds of the charity			
Unrestricted funds			
General funds	10	399,715	381,975
Designated funds	10	<u>134,572</u>	<u>145,937</u>
		534,287	527,912
Restricted funds	10	<u>695,886</u>	<u>706,480</u>
Total funds	11	<u>£1,230,173</u>	<u>£1,234,392</u>

For the year ending 31st March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved and authorised for issue by the Board on 18th September 2023 and signed on their behalf by

..... R Dowling
Trustee

..... C Jenkinson
Trustee

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
PRINCIPAL ACCOUNTING POLICIES

Manor Community Childcare Centre Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The following is a summary of the more important accounting policies used by the charity.

Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants in respect of revenue items are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Grants relating to fixed assets are credited to a restricted fund on the income and expenditure account from which amounts are released to revenue over the same period as the depreciation period of the relevant assets.

Fees earned and rents receivable

Fees and rents are credited to the period in which they are receivable.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
PRINCIPAL ACCOUNTING POLICIES

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Value added tax

The charity is not registered for VAT. In these financial statements, expenditure is shown inclusive of VAT, where appropriate

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the cost of the fixed assets over their expected useful lives. The rates used are as follows:

Leasehold property	over the life of the lease
Canopies	10% per annum straight line
Equipment	25% per annum reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

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

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these have been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the charity's own reserves or unrestricted funds earmarked by the trustees for specific purposes
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2023	Total funds 2022
	£	£	£	£
1 Grants receivable				
Free Entitlement Funding	292,070	-	292,070	296,239
Special Educational Needs and Disabilities	-	45,636	45,636	48,234
Sheffield City Council:				
Apprentice Incentive	1,000	-	1,000	1,000
	<u>£293,070</u>	<u>£45,636</u>	<u>£338,706</u>	<u>£345,473</u>
2 Charitable activities				
Provision of childcare:				
Salaries and national insurance	253,398	45,636	299,034	284,536
Pensions	10,655	-	10,655	9,726
Training, courses and travel	227	-	227	958
Rent, rates and water	5,369	-	5,369	2,840
Light and heat	7,043	-	7,043	6,448
Repairs, renewals and security	21,443	-	21,443	14,491
Educational equipment, supplies and cleaning materials	9,956	-	9,956	8,948
Milk and snacks	2,709	-	2,709	2,687
Insurances	5,484	-	5,484	5,311
Postage, stationery and computer consumables	2,077	-	2,077	2,102
Telephone and internet	1,639	-	1,639	1,204
Fees not recoverable	816	-	816	110
Bookkeeping and payroll preparation	4,704	-	4,704	3,668
Bank charges and interest	101	-	101	119
Professional fees	4,256	-	4,256	360
Sundry expenses	1,471	-	1,471	1,491
Depreciation and loss on disposal	1,365	10,594	11,959	12,525
Governance costs:				
Accountancy and independent examination	1,620	-	1,620	1,560
	<u>£334,333</u>	<u>£56,230</u>	<u>£390,563</u>	<u>£359,084</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

	2023	2022
	£	£
3 Net income/(expenditure) for the year		
This is stated after charging:-		
Depreciation	11,767	12,525
Loss on disposal of assets	192	-
Independent examiner's remuneration	1,620	1,560
	<u> </u>	<u> </u>
4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	288,823	275,783
Employer's national insurance	10,211	8,753
Employer's pension contributions	10,655	9,726
	<u> </u>	<u> </u>
	<u>£309,689</u>	<u>£294,262</u>

No employees had employee benefits in excess of £60,000 in either year.

The average number of staff employed was 23 (2022 - 25).

The key management personnel of the charity comprise the Trustees, the Centre Manager and the Deputy Manager. The total employee benefits of the key management personnel were £62,837 (2022: £57,473).

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees in either year.

- 5 Related party transactions
There were no related party transactions requiring disclosure in either year.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

6	Tangible assets	Leasehold property	Canopies	Equipment	Total
		£	£	£	£
	Cost				
	As at 1st April 2022	896,472	58,877	61,634	1,016,983
	Disposals	-	-	(2,172)	(2,172)
	As at 31st March 2023	<u>896,472</u>	<u>58,877</u>	<u>59,462</u>	<u>1,014,811</u>
	Depreciation				
	As at 1st April 2022	192,587	58,877	53,102	304,566
	Charge for the year	9,675	-	2,092	11,767
	Eliminated on disposal	-	-	(1,980)	(1,980)
	As at 31st March 2023	<u>202,262</u>	<u>58,877</u>	<u>53,214</u>	<u>314,353</u>
	Net book value				
	As at 31st March 2023	<u>£694,210</u>	<u>£-</u>	<u>£6,248</u>	<u>£700,458</u>
				2023	2022
				£	£
7	Debtors				
	Grants in arrears			-	7,100
	Fees receivable			3,289	3,851
	Prepayments and accrued income			4,497	4,638
				<u>£7,786</u>	<u>£15,589</u>
8	Creditors - amounts falling due within one year				
	Trade creditors			959	1,466
	Taxation and social security			3,712	3,229
	Funds held on behalf of others			-	200
	Other creditors			7,280	2,333
				<u>£11,951</u>	<u>£7,228</u>
9	Operating lease commitments				
	The charity had operating leases at the year end with total future minimum lease payments as follows:				
	Amount falling due:				
	Within 1 year			878	718
	Within 2 to 5 years			2,733	555
	After more than 5 years			6,702	6,801

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

	Balance at 1st April 2022	Movement in resources		Balance at 31st March 2023
		Incoming	Outgoing	
	£	£	£	£
10 Statement of funds				
Unrestricted funds:				
General funds	381,975	340,708	(322,968)	399,715
Designated funds:				
Assets	5,937	-	(1,365)	4,572
Building maintenance	50,000	-	(10,000)	40,000
Closure costs	90,000	-	-	90,000
	<u>527,912</u>	<u>340,708</u>	<u>(334,333)</u>	<u>534,287</u>
Restricted funds:				
Building	703,094	-	(9,664)	693,430
Equipment and repairs	3,386	-	(930)	2,456
Salaries, training and running costs	-	45,636	(45,636)	-
	<u>706,480</u>	<u>45,636</u>	<u>(56,230)</u>	<u>695,886</u>
 Total funds	 <u>£1,234,392</u>	 <u>£386,344</u>	 <u>£(390,563)</u>	 <u>£1,230,173</u>

The building of the Childcare Centre and outdoor canopies was funded by grants from various providers. The income was restricted in that it could only be used to fund building expenditure.

Other restricted grants are funds provided for staff costs, equipment and repairs. The balances carried forward represent the net book value of assets acquired and the amount of the monies received and not expended by 31st March 2023.

The designated asset fund was set up to identify unrestricted funds that are not free funds and represents the net book value of capital assets attributable to the charity's own reserves. Transfers to the designated fund represent asset additions during the year funded from the charity's reserves.

The building maintenance designated fund was set up to earmark funds for building maintenance and renewals given the ageing of the building.

The closure costs designated fund was set up to earmark funds that would be required to close the Childcare Centre in an orderly manner should the need arise.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

10 Statement of funds (continued)

Prior year comparison:

	Balance at 1st April 2021	Movement in resources Incoming Outgoing		Balance at 31st March 2022
	£	£	£	£
Unrestricted funds:				
General funds	322,003	358,297	(298,325)	381,975
Designated funds:				
Assets	7,667	-	(1,730)	5,937
Building maintenance	50,000	-	-	50,000
Closure costs	90,000	-	-	90,000
	<u>469,670</u>	<u>358,297</u>	<u>(300,055)</u>	<u>527,912</u>
Restricted funds:				
Building	712,758	-	(9,664)	703,094
Equipment and repairs	4,517	-	(1,131)	3,386
Salaries, training and running costs	-	48,234	(48,234)	-
	<u>717,275</u>	<u>48,234</u>	<u>(59,029)</u>	<u>706,480</u>
Total funds	<u>£1,186,945</u>	<u>£406,531</u>	<u>£(359,084)</u>	<u>£1,234,392</u>

11 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fund balances at 31st March 2023 are represented by:				
Tangible fixed assets	-	4,572	695,886	700,458
Net current assets	399,715	130,000	-	529,715
Net assets	<u>£399,715</u>	<u>£134,572</u>	<u>£695,886</u>	<u>£1,230,173</u>
Prior year comparison: Fund balances at 31st March 2022 were represented by:				
Tangible fixed assets	-	5,937	706,480	712,417
Net current assets	381,975	140,000	-	521,975
Net assets	<u>£381,975</u>	<u>£145,937</u>	<u>£706,480</u>	<u>£1,234,392</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2023
NOTES TO THE FINANCIAL STATEMENTS

- 12 A detailed breakdown of the 2022 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2022
	£	£	£
Income from:			
Donations and similar income	1,000	-	1,000
Charitable activities:			
Grants receivable	297,239	48,234	345,473
Childcare fees	55,183	-	55,183
Investment income:			
Interest receivable	2,261	-	2,261
Other trading activities			
Rents receivable	1,636	-	1,636
Fundraising	978	-	978
Total income	<u>358,297</u>	<u>48,234</u>	<u>406,531</u>
Expenditure on:			
Charitable activities	<u>300,055</u>	<u>59,029</u>	<u>359,084</u>
Total expenditure	<u>300,055</u>	<u>59,029</u>	<u>359,084</u>
Net income/(expenditure) for the year	<u>£58,242</u>	<u>£(10,795)</u>	<u>£47,447</u>



Contact Us

If you would like to learn more information about our community nursery, please kindly contact us at:



Email us at:

staff@manorcommunitychildcare.org.uk



Call us at:

0114 2642594



07999352591

Directors and Trustees:

R Dowling
C Jenkinson
C Judson
N Jowitt

Key management personnel:

G Johnson - Centre Manager
S Hamilton - Deputy Manager



facebook.com/manorcommunitychildcare

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

England & Wales - Charity number 1079440

Accounts



Contact Us

If you would like to learn more information
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Email us at:

[staff@manorcommunity
childcare.org.uk](mailto:staff@manorcommunitychildcare.org.uk)

Call us at:

0114 2642594
07999352591



Directors and Trustees:

R Dowling
C Jenkinson
C Judson
N Jowitt - appointed Jan 22

Key management personnel:

G Johnson - Centre Manager
S Hamilton - Deputy Manager



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MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

- 12 A detailed breakdown of the 2021 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2021
	£	£	£
Income from:			
Donations and similar income	31	-	31
Charitable activities:			
Grants receivable	324,780	55,695	380,475
Childcare fees	18,072	-	18,072
Investment income:			
Interest receivable	3,284	-	3,284
Other trading activities			
Fundraising	332	-	332
Total income	<u>346,499</u>	<u>55,695</u>	<u>402,194</u>
Expenditure on:			
Charitable activities	<u>283,434</u>	<u>70,531</u>	<u>353,965</u>
Total expenditure	<u>283,434</u>	<u>70,531</u>	<u>353,965</u>
Net income/(expenditure) for the year	<u>£63,065</u>	<u>£(14,836)</u>	<u>£48,229</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

10 Statement of funds (continued)

Prior year comparison:

	Balance at 1st April 2020	Movement in resources		Transfers	Balance at 31st March 2021
	£	£	£	£	£
Unrestricted funds:					
General funds	258,772	346,499	(281,115)	(2,153)	322,003
Designated funds:					
Assets	7,833	-	(2,319)	2,153	7,667
Building maintenance	50,000	-	-	-	50,000
Closure costs	90,000	-	-	-	90,000
	<u>406,605</u>	<u>346,499</u>	<u>(283,434)</u>	<u>-</u>	<u>469,670</u>
Restricted funds:					
Building	722,422	-	(9,664)	-	712,758
Equipment and repairs	8,030	-	(3,513)	-	4,517
Salaries, training and running costs	1,659	55,695	(57,354)	-	-
	<u>732,111</u>	<u>55,695</u>	<u>(70,531)</u>	<u>-</u>	<u>717,275</u>
Total funds	<u>£1,138,716</u>	<u>£402,194</u>	<u>£(353,965)</u>	<u>£-</u>	<u>£1,186,945</u>

11 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fund balances at 31st March 2022 are represented by:				
Tangible fixed assets	-	5,937	706,480	712,417
Net current assets	<u>381,975</u>	<u>140,000</u>	<u>-</u>	<u>521,975</u>
Net assets	<u>£381,975</u>	<u>£145,937</u>	<u>£706,480</u>	<u>£1,234,392</u>
Prior year comparison: Fund balances at 31st March 2021 were represented by:				
Tangible fixed assets	-	7,667	717,275	724,942
Net current assets	<u>322,003</u>	<u>140,000</u>	<u>-</u>	<u>462,003</u>
Net assets	<u>£322,003</u>	<u>£147,667</u>	<u>£717,275</u>	<u>£1,186,945</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

	Balance at 1st April 2021	Movement in resources		Balance at 31st March 2022
	£	Incoming	Outgoing	£
10 Statement of funds				
Unrestricted funds:				
General funds	322,003	358,297	(298,325)	381,975
Designated funds:				
Assets	7,667	-	(1,730)	5,937
Building maintenance	50,000	-	-	50,000
Closure costs	90,000	-	-	90,000
	<u>469,670</u>	<u>358,297</u>	<u>(300,055)</u>	<u>527,912</u>
Restricted funds:				
Building	712,758	-	(9,664)	703,094
Equipment and repairs	4,517	-	(1,131)	3,386
Salaries, training and running costs	-	48,234	(48,234)	-
	<u>717,275</u>	<u>48,234</u>	<u>(59,029)</u>	<u>706,480</u>
Total funds	<u>£1,186,945</u>	<u>£406,531</u>	<u>£(359,084)</u>	<u>£1,234,392</u>

The building of the Childcare Centre and outdoor canopies was funded by grants from various providers. The income was restricted in that it could only be used to fund building expenditure.

Other restricted grants are funds provided for staff costs, equipment and repairs. The balances carried forward represent the net book value of assets acquired and the amount of the monies received and not expended by 31st March 2022.

The designated asset fund was set up to identify unrestricted funds that are not free funds and represents the net book value of capital assets attributable to the charity's own reserves. Transfers to the designated fund represent asset additions during the year funded from the charity's reserves.

The building maintenance designated fund was set up to earmark funds for building maintenance and renewals given the ageing of the building.

The closure costs designated fund was set up to earmark funds that would be required to close the Childcare Centre in an orderly manner should the need arise.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

NOTES TO THE FINANCIAL STATEMENTS

6	Tangible assets	Leasehold property	Canopies	Equipment	Total
		£	£	£	£
	Cost				
	As at 1st April 2021 and at 31st March 2022	<u>896,472</u>	<u>58,877</u>	<u>61,634</u>	<u>1,016,983</u>
	Depreciation				
	As at 1st April 2021	182,912	58,877	50,252	292,041
	Charge for the year	<u>9,675</u>	<u>-</u>	<u>2,850</u>	<u>12,525</u>
	As at 31st March 2022	<u>192,587</u>	<u>58,877</u>	<u>53,102</u>	<u>304,566</u>
	Net book value				
	As at 31st March 2022	<u><u>£703,885</u></u>	<u><u>£-</u></u>	<u><u>£8,532</u></u>	<u><u>£712,417</u></u>
				2022	2021
				£	£
7	Debtors				
	Grants in arrears			7,100	3,313
	Fees receivable			3,851	868
	Prepayments and accrued income			<u>4,638</u>	<u>4,754</u>
				<u><u>£15,589</u></u>	<u><u>£8,935</u></u>
8	Creditors - amounts falling due within one year				
	Trade creditors			1,466	1,527
	Taxation and social security			3,229	4,236
	Funds held on behalf of others			200	200
	Other creditors			<u>2,333</u>	<u>2,929</u>
				<u><u>£7,228</u></u>	<u><u>£8,892</u></u>
9	Operating lease commitments				
	The charity had operating leases at the year end with total future minimum lease payments as follows:				
	Amount falling due:				
	Within 1 year			718	718
	Within 2 to 5 years			555	1,173
	After more than 5 years			<u>6,801</u>	<u>6,875</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

	2022	2021
	£	£
3 Net income/(expenditure) for the year		
This is stated after charging:-		
Depreciation	12,525	13,476
Loss on disposal of assets	-	24
Independent examiner's remuneration	1,560	1,500
	<u>12,525</u>	<u>13,476</u>
4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	275,783	281,966
Employer's national insurance	8,753	10,623
Employer's pension contributions	9,726	9,855
	<u>£294,262</u>	<u>£302,444</u>

No employees had employee benefits in excess of £60,000 in either year.

The average number of staff employed was 25 (2021 - 24).

The key management personnel of the charity comprise the Trustees, the Centre Manager and the Deputy Manager. The total employee benefits of the key management personnel were £57,473 (2021: £58,530).

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees in either year.

- 5 Related party transactions
There were no related party transactions requiring disclosure in either year.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
	£	£	£	£
1 Grants receivable				
Free Entitlement Funding	296,239	-	296,239	322,280
Special Educational Needs and Disabilities Children in Need	-	48,234	48,234	29,305
Coronavirus Job Retention Scheme	-	-	-	2,500
Coronavirus SSP Rebate Scheme	-	-	-	23,507
Virgin Money Foundation	-	-	-	383
	-	-	-	2,000
Sheffield City Council: Apprentice Incentive	1,000	-	1,000	500
	<u>£297,239</u>	<u>£48,234</u>	<u>£345,473</u>	<u>£380,475</u>
2 Charitable activities				
Provision of childcare:				
Salaries and national insurance	236,302	48,234	284,536	292,589
Pensions	9,726	-	9,726	9,855
Training, courses and travel	958	-	958	550
Rent, rates and water	2,840	-	2,840	1,108
Light and heat	6,448	-	6,448	6,568
Repairs, renewals and security	14,491	-	14,491	8,426
Educational equipment, supplies and cleaning materials	8,948	-	8,948	6,603
Milk and snacks	2,687	-	2,687	1,548
Insurances	5,311	-	5,311	5,083
Postage, stationery and computer consumables	2,102	-	2,102	1,562
Telephone and internet	1,204	-	1,204	2,239
Fees not recoverable	110	-	110	700
Bookkeeping and payroll preparation	3,668	-	3,668	690
Card machine rental and charges	-	-	-	66
Bank charges and interest	119	-	119	129
Professional fees	360	-	360	-
Sundry expenses	1,491	-	1,491	1,249
Depreciation and loss on disposal	1,730	10,795	12,525	13,500
Governance costs: Independent examination and audit	1,560	-	1,560	1,500
	<u>£300,055</u>	<u>£59,029</u>	<u>£359,084</u>	<u>£353,965</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
PRINCIPAL ACCOUNTING POLICIES

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Value added tax

The charity is not registered for VAT. In these financial statements, expenditure is shown inclusive of VAT, where appropriate

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the cost of the fixed assets over their expected useful lives. The rates used are as follows:

Leasehold property	over the life of the lease
Canopies	10% per annum straight line
Equipment	25% per annum reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

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

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these have been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the charity's own reserves or unrestricted funds earmarked by the trustees for specific purposes
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
PRINCIPAL ACCOUNTING POLICIES

Manor Community Childcare Centre Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The following is a summary of the more important accounting policies used by the charity.

Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants in respect of revenue items are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Grants relating to fixed assets are credited to a restricted fund on the income and expenditure account from which amounts are released to revenue over the same period as the depreciation period of the relevant assets.

Fees earned and rents receivable

Fees and rents are credited to the period in which they are receivable.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
BALANCE SHEET

	Notes	2022	2021
		£	£
Fixed assets			
Tangible assets	6	712,417	<u>724,942</u>
Current assets			
Debtors	7	15,589	8,935
Cash at bank and on hand		<u>513,614</u>	<u>461,960</u>
		529,203	470,895
Creditors - amounts falling due within one year	8	<u>7,228</u>	<u>8,892</u>
Net current assets		<u>521,975</u>	<u>462,003</u>
Net assets		<u>£1,234,392</u>	<u>£1,186,945</u>
The funds of the charity			
Unrestricted funds			
General funds	10	381,975	322,003
Designated funds	10	<u>145,937</u>	<u>147,667</u>
		527,912	469,670
Restricted funds	10	<u>706,480</u>	<u>717,275</u>
Total funds	11	<u>£1,234,392</u>	<u>£1,186,945</u>

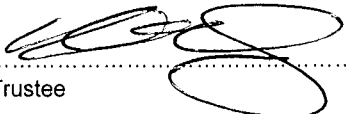
For the year ending 31st March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved and authorised for issue by the Board on 18th October 2022 and signed on their behalf by


..... R Dowling
Trustee


..... C Jenkinson
Trustee

Company number : 3558376

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2022

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds	Restricted funds	Total funds 2022	Total funds 2021
		£	£	£	£
Income from:					
Donations and similar income		1,000	-	1,000	31
Charitable activities:					
Grants receivable	1	297,239	48,234	345,473	380,475
Childcare fees		55,183	-	55,183	18,072
Investment income:					
Interest receivable		2,261	-	2,261	3,284
Other trading activities					
Rents receivable		1,636	-	1,636	-
Fundraising		978	-	978	332
Total income		<u>358,297</u>	<u>48,234</u>	<u>406,531</u>	<u>402,194</u>
Expenditure on:					
Charitable activities	2	<u>300,055</u>	<u>59,029</u>	<u>359,084</u>	<u>353,965</u>
Total expenditure		<u>300,055</u>	<u>59,029</u>	<u>359,084</u>	<u>353,965</u>
Net income/(expenditure) for the year	3	58,242	(10,795)	47,447	48,229
Total funds brought forward		<u>469,670</u>	<u>717,275</u>	<u>1,186,945</u>	<u>1,138,716</u>
Total funds carried forward		<u>£527,912</u>	<u>£706,480</u>	<u>£1,234,392</u>	<u>£1,186,945</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MANOR COMMUNITY CHILDCARE CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2022 which are set out on pages 5 to 14.

Responsibilities and basis of report

As the charity 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 company'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.

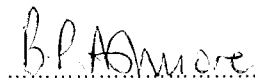
Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 that in any material respect:

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.


.....

Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants & Registered Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

Dated: 31st October 2022

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

Reference and administrative details (continued)

Directors and trustees	R Dowling	
	C Jenkinson	
	C Judson	
	N Jowitt	- appointed Jan-22
Key management personnel	G Johnson	Centre manager
	S Hamilton	Deputy manager

Statement of trustees' responsibilities

The trustees (who are also directors of Manor Community Childcare Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charity for the 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 2019 (FRS 102);
- make judgments and 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 in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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 has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The report of the trustees was approved by the board on 18th October 2022 and signed on its behalf by



R Dowling - Trustee

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

Structure, governance and management

Governing document

Manor Community Childcare Centre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

Appointment of trustees

All directors of the company are also trustees of the charity. There are no other trustees. All the trustees named on the information page served for at least part of the year. One third of the trustees retire at the forthcoming Annual General Meeting but are eligible for re-appointment. The trustees may appoint a person as a trustee to fill a vacancy or to act as an additional trustee provided that the appointment does not cause the number of trustees to exceed 15.

Organisation

The charity is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the charity is delegated to employees.

Public benefit

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in the separate Annual Report, demonstrates that the charity delivers public benefit.

Reference and administrative details

Charity number 1079440

Company number 3558376

Name and registered office Manor Community Childcare Centre Limited
33 Vinkinglea Road, Sheffield, S2 1BE

Our advisors:

Independent examiners Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Bankers

Lloyds Bank Plc
1 High Street, Sheffield, S1 2GA

Aldermore Bank Plc
1st Floor, Block B, Western House, Lynch Wood, Peterborough, PE2 6FZ

Cambridge & Counties Bank
Charnwood Court, 5B New Walk, Leicester, LE1 6TE

Redwood Bank
The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022
TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the unaudited financial statements of the charity for the year ended 31st March 2022 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Objectives and activities

The charity's principle activity is to advance the education and to provide safe and stimulating care of children of any age, particularly those living in the Upper Manor, Lower Manor and Manor Park areas of Sheffield (the "area of benefit"), and to advance the education of those responsible for their day to day care.

In the pursuance of the above object, to establish, maintain and manage a locally controlled Community Childcare Centre, providing care and education aimed particularly at children from the area of benefit, and training primarily in childcare and personal development skills aimed particularly at adults from the area of benefit.

Review of activities, achievements and performance

The trustees' review of activities is set out in the separate Annual Report which can be obtained from the charity on request.

Financial review and reserves policy

The Statement of Financial Activities shows net income for the year of £47,447. Total funds amount to £1,234,392 of which £706,480 lie in restricted funds and as such are committed to specific purposes or represent the net book value of assets acquired using restricted funds.

At 31st March 2022, the charity had unrestricted general reserves of £381,975, equivalent to approximately 15 months of general charitable expenditure. The charity's policy is to hold reserves equal to between 6 and 9 months running costs (£150,000 - £225,000) for the following reasons:

- To meet contractual liabilities should the organisation have to close.
- To meet unexpected costs.
- To replace essential equipment.
- To ensure that the charity can continue to provide a quality service to children and families
- To provide working capital when funding is in arrears.
- In the event of closure, to meet the costs of securing and maintaining the building.

In addition to the above, the trustees have designated £50,000, earmarked for building maintenance and renewals, and £90,000 for the orderly closure of the childcare centre, should the need arise.

Principal funding sources

The principal funding of the charity is from grants receivable and childcare fees.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

INDEX

	Page
Trustees' annual report	1-3
Independent examiner's report	4
Statement of financial activities and income and expenditure account	5
Balance sheet	6
Principal accounting policies	7-8
Notes to the financial statements	9-14

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 3558376
REGISTERED CHARITY NUMBER 1079440

UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2022

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

Financial Statements

The following are the organisations

financial statements for the year end 2022

Parent Feedback



Thank You for everything!
Both daisy + lillie definitely
had the best start
because of yourselves!
You will all be missed!

Thank you so much for helping
me over the last 3 years
I have loved coming to nursery
and have made some very
special friends. You have taught
me so much and for that I
am very grateful.

Love you always

Joshua Gordon.



To all the staff at Manor Community
Childcare,

We wanted to say a huge thank you
for making this nursery such a
wonderful place to send Leah (and
Naomi and Bethany!). All our girls
have loved coming here and learned
and developed so much in your
care. We will miss you all now we
won't be dropping anyone off!

lots of love

The Johnston Family

xxx

Key Statistics

During the summer term of 2022 we cared for 111 children aged between 2 and 8 years old;

- 91 children accessed government funded childcare (free entitlement funding).
- 19 children aged 3 and 4 were eligible for pupil premium
- 5 of our places were fee paying families (unfunded)
- 41 children we cared for had Special Educational Needs
- 15 of these are school aged children accessing respite care during school holidays.
- 20 of our children had English as an additional language.
- 20 children had Social Care or MAST involvement
- 6 of these children were 'looked after' (either in local authority care or placed with family members).



Funding



We are a not-for-profit organisation and our nursery fee's alone do not cover the costs to run the centre. Much of our income comes from the free entitlement funding that provides 15 or 30 hours of funded childcare for many 2, 3 and 4 year old's. In order to meet the needs of local families we aim to keep our fees affordable and our childcare sessions flexible.

As a result of this we often fundraise in order to keep the nursery sustainable, fundraising events that we ask parents to participate in e.g. clothing collections, Christmas Concert and raffles all help us to raise funds to pay for toys, trips and equipment for the children.

We also apply for funding from various other sources to pay for equipment, resources, events and projects.

In 2021 we had a huge donation of clothes, shoes and handbags and set up our own community shop which ran from Nov 2021—July 2022. With the help of 2 volunteers, we were able to distribute high quality clothing to the community for a minimal donation, raising a total of £1640!

Our Mission Statement

At Manor Community Childcare Centre (MCCC) we believe in providing early year's education and care of the highest quality to enable our children to develop and grow into confident individuals and successful learners. Diversity and differences will be valued, respected and celebrated by all and they will contribute to the richness of our community.

We aim to:

- Provide a happy, safe, warm and stimulating environment through a holistic approach for all children to play, learn and develop freely.
- Provide the best possible outcomes for our children to enable them to reach their full potential.
- Encourage independence; develop self-esteem, a sense of achievement and self-confidence.
- Encourage children to have a positive attitude and respect for both themselves and other people.
- Acknowledge parents in their role as children's prime educators and work in partnership with them to develop a shared understanding with mutual respect and dialogue.
- Equip children with the fundamental skills to enjoy and achieve in life.
- Play an active role in the community and help shape the services we provide.
- To work in partnership with other professionals sharing information, knowledge and expertise.



About MCCC

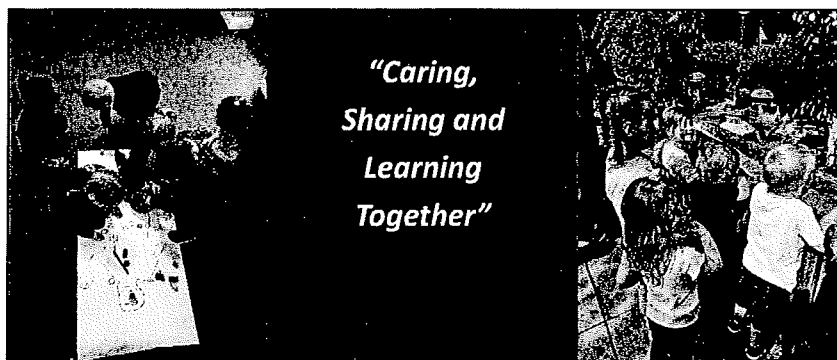
Manor Community Childcare Centre has been providing childcare to families on the Manor estate for 39 years since 1982. We moved into a purpose-built Childcare Centre in 2001 which was built using funding from the National Lottery, Yorkshire Forward, ERDF and SRB.

We are a voluntary organisation with charitable status and a Limited Company by Guarantee.

Our aim is to provide affordable, quality childcare and training to families living anywhere in the City of Sheffield particularly those living on the Manor and Manor Park estates.



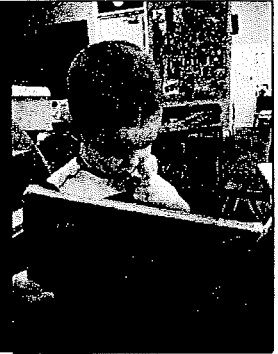
We now employ 22 staff members and have 111 children on our registers. We have a board of Directors, which has 4 members who are made up of local residents and representatives from local organisations, who are responsible for the management of the centre.



Manager's Message

Letter from Gail Johnson

Centre Manager



Dear friends of the organisation,

As Manager of Manor Community Childcare Centre, I am proud to present our annual report for 2021 – 2022.

This report provides a brief overview of our work in the past year and our financial status. After a tricky couple of years due to the Covid pandemic we are slowly getting back to normal, with a hope that later in the year we can once again invite parents and visitors back into our nursery.

In September 2021 the new Early Years Foundation Stage was introduced and staff worked hard to ensure that the early years curriculum was delivered effectively.

In July we transitioned 33 children to school, all who had made good progress in their own development pathway making us very proud of every single one.

Financially last year was very successful by us making a small surplus which will help us to make yet again some much-needed repairs and improvements to our ageing building.

We will continue to work hard to provide the highest quality service possible to all of our families and look forward to continuing this work in the years to come.

Thank you for your support, and I hope you will continue to support us as we work to make a positive, lasting difference to children and families.

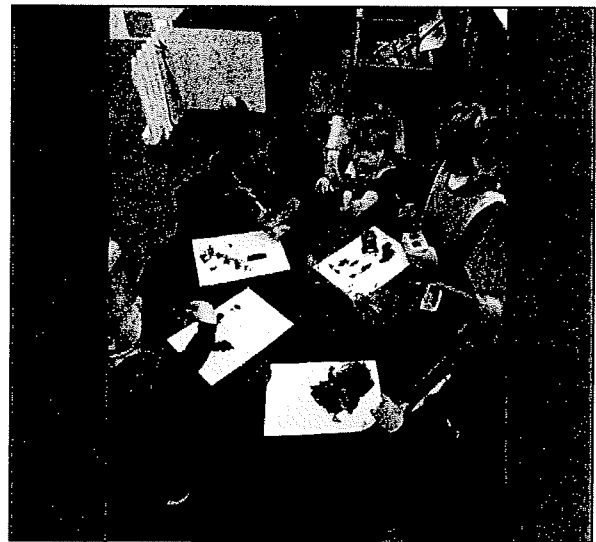
Yours Sincerely

Gail Johnson

Centre Manager



**ANNUAL
REPORT
2021 - 2022**



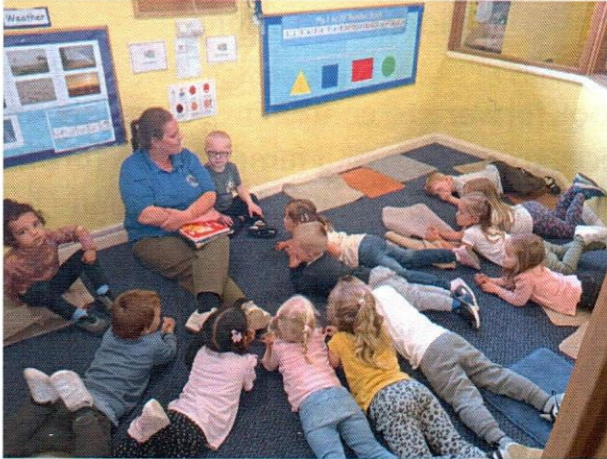
MANOR COMMUNITY CHILDCARE CENTRE LIMITED

England & Wales - Charity number 1079440

Accounts



Manor Community Childcare Centre Ltd



"Caring, Sharing and Learning Together"

Annual Report 2020-2021

Foreword

Welcome to Manor Community Childcare Centre's Annual Report for 2020-2021.

We hope you enjoy reading about the events that have taken place during the last year.

This year's Annual Report is packed with photographs of what we do at nursery and the children who attend.

We look forward to continuing to provide our services to children and families for a further year and we hope that you will continue to support us.



About MCCC

We are a voluntary organisation with charitable status and a Limited Company by Guarantee. Our aim is to provide affordable, quality childcare and training to families living any where in the City of Sheffield particularly those living on the Manor and Manor Park estates.

Manor Community Childcare Centre has been providing childcare to families on the Manor estate for 38 years since 1982. We moved into a purpose built Childcare Centre in 2001 which was built using funding from the National Lottery, Yorkshire Forward, ERDF and SRB.

We now employ 25 staff members and have 113 children on our registers. We have a board of Directors, which has 4 members who are made up of local residents and representatives from local organisations, who are responsible for the management of the centre.



Our Mission statement

At Manor Community Childcare Centre (MCCC) we believe in providing early year's education and care of the highest quality to enable our children to develop and grow into confident individuals and successful learners. Diversity and differences will be valued, respected and celebrated by all and they will contribute to the richness of our community.

We aim to:

- Provide a happy, safe, warm and stimulating environment through a holistic approach for all children to play, learn and develop freely.
- Provide the best possible outcomes for our children to enable them to reach their full potential.
- Encourage independence; develop self-esteem, a sense of achievement and self-confidence.
- Encourage children to have a positive attitude and respect for both themselves and other people
- Acknowledge parents in their role as children's prime educators and work in partnership with them to develop a shared understanding with mutual respect and dialogue.
- Equip children with the fundamental skills to enjoy and achieve in life.
- Play an active role in the community and help shape the services we provide
- To work in partnership with other professionals sharing information, knowledge and expertise.

Centre Manager Report

My name is Gail Johnson and I have worked at Manor Community Childcare Centre for over 30 years and have been Centre Manager since April 2019.

Over the last year it has been very different for everyone due to the Covid-19 pandemic. In nursery we have had to make quite a few changes, the most important being the exclusion of parents and visitors into the centre. We understand how hard this has been for parents and carers having to hand over their child at the door, placing the most precious thing in their life into our trust. Our parents and carers have shown great understanding of this way of working, helping us to keep their children and our staff safe.

We have had a few staffing changes with a couple moving on to progress their careers.

In September 2020 Sally Hamilton who was previously our Development Officer stepped up to become Deputy Manager.

Financially last year was very successful by us making a small surplus which will help us to make some much needed repairs and improvements to the building.

Our hopes for the coming year will be to once again open our doors to the community so that groups such as Parent and Toddler and the Kinship Carers group can re-establish and give support to one another. We will continue to work hard to provide the highest quality service possible to all of our families.

Gail Johnson
Centre Manager

Aims for the coming year

The coming year will continue to be a challenge as we navigate and work with the changes that were brought about during the continued Covid-19 pandemic. We will continue to work hard ensuring that the number of children attending nursery rises and we are able to continue to operate and be sustainable.

We hope that eventually restrictions can be relaxed and we will soon be able to welcome parents back into the building and host groups essential to local families such as Play and Weigh and parenting groups.

We will continue to build on the skills and qualifications of our staff team and look forward to being able to host and attend training courses once again.

We have begun to implement the changes to the EYFS curriculum which is being rolled out over the coming year with support from Faye our newly appointed Early Years Curriculum Lead which will ensure we are providing the best care and education to all children who attend.



Special Educational Needs

Manor Community Childcare Centre provides an inclusive learning environment which is happy and educational for all children. We have two Special Educational Needs Co-Ordinators (Gail Johnson and Sarah Din) and a fantastic team of staff who are all committed to working hard for each and every child.

We will work to develop each child's potential according to their individual needs.

We also work closely with parents to ensure a high standard of care and education is delivered, offering support and advice where needed and referrals can be made to the relevant professionals for assessment if required.

Regular review meetings are arranged so that parents and all relevant professionals can meet to discuss progress and future targets.

Our Spring Flowers room provides a small and nurturing environment for children who may find large groups difficult.

In this room we offer a high adult to child ratio and work on an individual targeted approach supported by outside professionals such as Speech and Language Therapists, Physiotherapists and the Inclusion Teachers.

During the school holidays we offer respite sessions to children with additional needs up to the age of eight. These are generally funded via the SNIPS service or if parents/carers are in receipt of direct payment.

Our centre is fully accessible and we have a sensory room which is often used for one to one and small group work.

We pride ourselves in our knowledge and experience and including all children.

Gail Johnson
Manager/SENCO/CPO

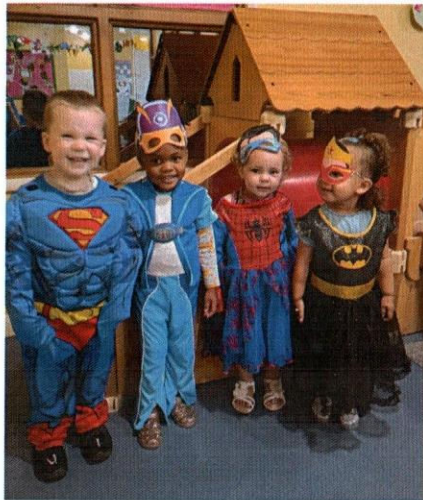
Fundraising

We are a 'not for profit' organisation and our nursery fee's alone do not cover the costs to run the centre. Much of our income comes from the free entitlement funding that provides 15 or 30 hours of free childcare for many 2, 3 and 4 year olds.

In order to meet the needs of local families we aim to keep our fees affordable and our childcare sessions flexible.

As a result of this we have to fundraise in order to keep the nursery sustainable, fundraising events that we ask parents to participate in e.g. clothing collections, Christmas Concert and Christmas raffle all help us to raise funds to pay for toys, trips and equipment for the children. Sally, our Deputy Manager also applies for funding from various other sources to pay for equipment, resources, events and even salaries.

Every year we receive and distribute gifts through the Hallam FM Mission Christmas Appeal to children in need at Xmas time.



Parent Feedback

Thank you so much for all you do! we wanted to express our appreciation for the affection, care, and support you have shown to our Precious girl. Gracie-mae will miss you.

Thank you once again you have made putting her in nursery so happy and fun seeing the smile on her face is everything.

To All AT M & NOK
COMUNITY NURSERY
THANKS SO MUCH
FOR what you have
all done for Phoebe
She wouldnt be the
LITTLE GIRL SHE IS
Today without all
your HELP IT means
SO MUCH THANK YOU



Tracey Anne Henshaw recommends Manor Community Childcare Centre. ...

28 September at 13:37 ·

Fabulous staff who deal with each child as an individual, so supportive and caring of each child's needs. I personally can vouch for the security taken in safe guarding of our little ones, I have already recommended this nursery and will continue to do so. All my families little ones have been here

Manor Community Childcare Centre



Comment as Manor Community Childcare Centre



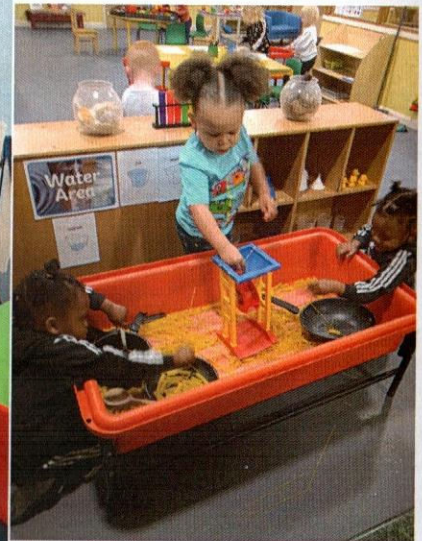
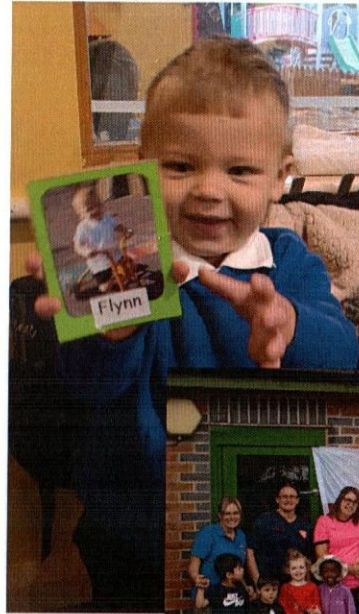
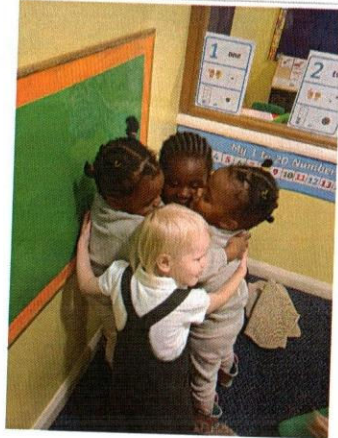
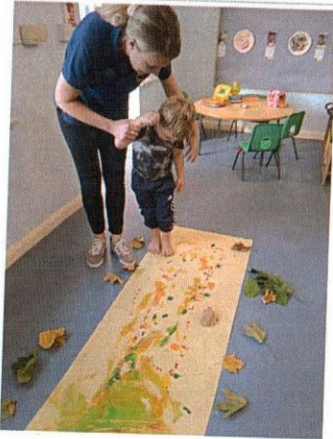
Becky Russell recommends Manor Community Childcare Centre. ...

28 September at 17:49 ·

My youngest child started at mccc in January 2021, she is a very happy little girl. She is only 3 and is writing her own name, the staff work so hard for every child's individual needs and it shows in her.

All the staff, management, dinner supervisor and cleaners go above and beyond for all the children.

I will ALWAYS recommend mccc for any child to attend

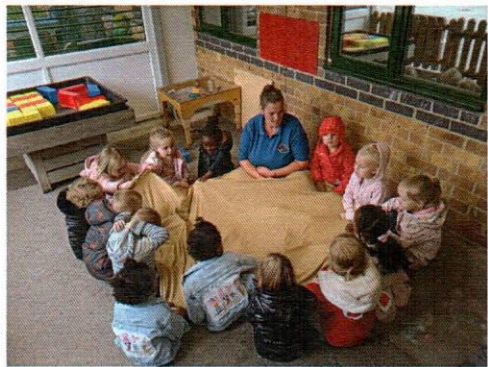


Thank You

Manor Community Childcare Centre has become a fundamental part of the community and is dedicated to improving the lives of children and families. Our work has been recognised as 'outstanding' by Ofsted and we are commended by other professionals for our work.

We could not have achieved this without the continued support and hard work from so many people.....

- Parents, children and their families who use our centre
- All of the staff at MCCC
- Board of Directors
- All of our funders and supporters
- Local organisations/partners



MANOR COMMUNITY CHILDCARE CENTRE LIMITED
REGISTERED IN ENGLAND AND WALES UNDER COMPANY NUMBER 3558376
REGISTERED CHARITY NUMBER 1079440

FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

TINGLE ASHMORE LTD
CHARTERED ACCOUNTANTS AND REGISTERED AUDITORS
SHEFFIELD

MANOR COMMUNITY CHILDCARE CENTRE LIMITED
FINANCIAL STATEMENTS FOR THE YEAR ENDED
31ST MARCH 2021

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MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

TRUSTEES' ANNUAL REPORT

The trustees present their annual directors' report and the unaudited financial statements of the charity for the year ended 31st March 2021 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

Objectives and activities

The charity's principle activity is to advance the education and to provide safe and stimulating care of children of any age, particularly those living in the Upper Manor, Lower Manor and Manor Park areas of Sheffield (the "area of benefit"), and to advance the education of those responsible for their day to day care.

In the pursuance of the above object, to establish, maintain and manage a locally controlled Community Childcare Centre, providing care and education aimed particularly at children from the area of benefit, and training primarily in childcare and personal development skills aimed particularly at adults from the area of benefit.

Review of activities, achievements and performance

The trustees' review of activities is set out in the separate Annual Report which can be obtained from the charity on request.

Financial review and reserves policy

The Statement of Financial Activities shows net income for the year of £48,229. Total funds amount to £1,186,945 of which £717,275 lie in restricted funds and as such are committed to specific purposes or represent the net book value of assets acquired using restricted funds.

At 31st March 2021, the charity had unrestricted general reserves of £322,003, equivalent to approximately 14 months of general charitable expenditure. The charity's policy is to hold reserves equal to between 6 and 9 months running costs (£140,000 - £215,000) for the following reasons:

- To meet contractual liabilities should the organisation have to close.
- To meet unexpected costs.
- To replace essential equipment.
- To ensure that the charity can continue to provide a quality service to children and families
- To provide working capital when funding is in arrears.
- In the event of closure, to meet the costs of securing and maintaining the building.

In addition to the above, the trustees have designated £50,000, earmarked for building maintenance and renewals, and £90,000 for the orderly closure of the childcare centre, should the need arise.

Principal funding sources

The principal funding of the charity is from grants receivable and childcare fees.

Risk management

The trustees have assessed the major risks to which the charity is exposed and are satisfied that systems are in place to mitigate the exposure to major risks.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

TRUSTEES' ANNUAL REPORT

Structure, governance and management

Governing document

Manor Community Childcare Centre Limited is a company limited by guarantee governed by its Memorandum and Articles of Association. It is registered as a charity with the Charity Commission. In the event of the charity being wound up members are required to contribute an amount not exceeding £10.

Appointment of trustees

All directors of the company are also trustees of the charity. There are no other trustees. All the trustees named on the information page served for at least part of the year. One third of the trustees retire at the forthcoming Annual General Meeting but are eligible for re-appointment. The trustees may appoint a person as a trustee to fill a vacancy or to act as an additional trustee provided that the appointment does not cause the number of trustees to exceed 15.

Organisation

The charity is organised so that the trustees meet regularly to manage its affairs. The day to day administration of the charity is delegated to employees.

Public benefit

The trustees consider that they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charities Commission and that the detailed review of activities, set out in the separate Annual Report, demonstrates that the charity delivers public benefit.

Reference and administrative details

Charity number 1079440

Company number 3558376

Name and registered office Manor Community Childcare Centre Limited
33 Vinkinglea Road, Sheffield, S2 1BE

Our advisors:

Independent examiners Tingle Ashmore Ltd
Chartered Accountants and Statutory Auditors
Enterprise House, Broadfield Court, Sheffield, S8 0XF

Bankers

Lloyds Bank Plc
1 High Street, Sheffield, S1 2GA

Aldermore Bank Plc
1st Floor, Block B, Western House, Lynch Wood, Peterborough, PE2 6FZ

Cambridge & Counties Bank
Charnwood Court, 5B New Walk, Leicester, LE1 6TE

Redwood Bank
The Nexus Building, Broadway, Letchworth Garden City, SG6 3TA

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

TRUSTEES' ANNUAL REPORT

Reference and administrative details (continued)

Directors and trustees	R Dowling	
	C Jenkinson	
	C Judson	
	Rev J Upton	- resigned Dec-20
Key management personnel	G Johnson	Centre manager
	S Hamilton	Deputy manager - from Nov-20
	J Croydon	Deputy manager - to Oct-20

Statement of trustees' responsibilities

The trustees (who are also directors of Manor Community Childcare Centre Limited for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charity for the 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 2019 (FRS 102);
- make judgments and 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 in operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. 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 has been prepared taking advantage of the small companies exemption of section 415A of the Companies Act 2006.

The report of the trustees was approved by the board on 19th October 2021 and signed on its behalf by

.....
R Dowling - Trustee

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2021 which are set out on pages 5 to 14.

Responsibilities and basis of report

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I 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 that in any material respect:

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.

Dated: 8th November 2021

.....
Brendan Ashmore ACA
Tingle Ashmore Ltd
Chartered Accountants & Registered Auditors
Enterprise House
Broadfield Court
Sheffield
S8 0XF

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

STATEMENT OF FINANCIAL ACTIVITIES AND INCOME AND EXPENDITURE ACCOUNT

	Notes	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
		£	£	£	£
Income from:					
Donations and similar income		31	-	31	275
Charitable activities:					
Grants receivable	1	324,780	55,695	380,475	341,947
Childcare fees		18,072	-	18,072	45,915
Investment income:					
Interest receivable		3,284	-	3,284	3,839
Other trading activities					
Rents receivable		-	-	-	2,257
Fundraising		332	-	332	928
Total income		<u>346,499</u>	<u>55,695</u>	<u>402,194</u>	<u>395,161</u>
Expenditure on:					
Raising funds		-	-	-	697
Charitable activities	2	283,434	70,531	353,965	380,647
Total expenditure		<u>283,434</u>	<u>70,531</u>	<u>353,965</u>	<u>381,344</u>
Net income/(expenditure) for the year	3	63,065	(14,836)	48,229	13,817
Total funds brought forward		<u>406,605</u>	<u>732,111</u>	<u>1,138,716</u>	<u>1,124,899</u>
Total funds carried forward		<u>£469,670</u>	<u>£717,275</u>	<u>£1,186,945</u>	<u>£1,138,716</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

BALANCE SHEET

	Notes	2021	2020
		£	£
Fixed assets			
Tangible assets	6	724,942	<u>736,289</u>
Current assets			
Debtors	7	8,935	9,525
Cash at bank and on hand		<u>461,960</u>	<u>399,777</u>
		470,895	409,302
Creditors - amounts falling due within one year	8	<u>8,892</u>	<u>6,875</u>
Net current assets		<u>462,003</u>	<u>402,427</u>
Net assets		<u>£1,186,945</u>	<u>£1,138,716</u>
The funds of the charity			
Unrestricted funds			
General funds	10	322,003	258,772
Designated funds	10	<u>147,667</u>	<u>147,833</u>
		469,670	406,605
Restricted funds	10	<u>717,275</u>	<u>732,111</u>
Total funds	11	<u>£1,186,945</u>	<u>£1,138,716</u>

For the year ending 31st March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Trustees' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the period in question in accordance with section 476;
- The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

These financial statements were approved and authorised for issue by the Board on 19th October 2021 and signed on their behalf by

..... R Dowling
Trustee

..... C Jenkinson
Trustee

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

PRINCIPAL ACCOUNTING POLICIES

Manor Community Childcare Centre Limited is a company limited by guarantee registered in England and Wales. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per member of the charity. The address of the registered office is given in the charity information on page 2 of these financial statements.

The charity constitutes a public benefit entity as defined by FRS 102. These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard application in the UK and Republic of Ireland issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The charity has applied Update Bulletin 1 as published on 2nd February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The following is a summary of the more important accounting policies used by the charity.

Going concern

The financial statements have been prepared on the going concern basis as the trustees believe that there are no material uncertainties.

Income

All income is accounted for as soon as the charity has entitlement to the income, there is certainty of receipt and the amount can be measured.

Income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Grants receivable

Grants in respect of revenue items are written off to the income and expenditure account in the period to which they relate. Grants in respect of specific projects are credited to a restricted fund, against which relevant expenditure is charged.

Grants relating to fixed assets are credited to a restricted fund on the income and expenditure account from which amounts are released to revenue over the same period as the depreciation period of the relevant assets.

Fees earned and rents receivable

Fees and rents are credited to the period in which they are receivable.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

PRINCIPAL ACCOUNTING POLICIES

Expenditure

Expenditure is recognised when a liability is incurred.

- Charitable activities includes those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.
- Governance costs include those costs incurred in meeting the constitutional and statutory requirements of the charity.

Value added tax

The charity is not registered for VAT. In these financial statements, expenditure is shown inclusive of VAT, where appropriate

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is calculated to write down the cost of the fixed assets over their expected useful lives. The rates used are as follows:

Leasehold property	over the life of the lease
Canopies	10% per annum straight line
Equipment	25% per annum reducing balance

Debtors

Trade and other debtors are recognised at the settlement amount due after any discount offered.

Creditors

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

Pensions

The charity operates a defined contribution pension scheme for its employees. The scheme funds are administered by trustees and are independent of the charity's finances.

Operating leases

All leases are considered to be 'operating leases' and the relevant annual rentals are charged wholly to the Statement of Financial Activities.

Fund accounting

Funds held by the charity are either:-

- Unrestricted funds - these are funds which can be used in accordance with the charitable objects at the discretion of the trustees.
- Designated funds - these have been set up to identify those unrestricted funds that are not free funds in that they represent the net book value of capital assets attributable to the charity's own reserves or unrestricted funds earmarked by the trustees for specific purposes
- Restricted funds - these are funds that can only be used for particular restricted purposes, imposed by the donor or through the terms of an appeal.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	Unrestricted funds	Restricted funds	Total funds 2021	Total funds 2020
	£	£	£	£
1 Grants receivable				
Free Entitlement Funding	322,280	-	322,280	297,063
Special Educational Needs and Disabilities Children in Need	-	29,305	29,305	27,909
Coronavirus Job Retention Scheme	-	2,500	2,500	10,000
Coronavirus SSP Rebate Scheme	-	23,507	23,507	-
Virgin Money Foundation	-	383	383	-
Sheffield Town Trust	2,000	-	2,000	-
JG Graves Charitable Trust	-	-	-	2,300
Groundwork UK	-	-	-	2,000
Bee Fund	-	-	-	1,000
Sheffield City Council: Early Years Professional Development Programme	-	-	-	1,000
Apprentice Incentive	500	-	500	500
	<u>£324,780</u>	<u>£55,695</u>	<u>£380,475</u>	<u>£341,947</u>
2 Charitable activities				
Provision of childcare:				
Salaries and national insurance	235,235	57,354	292,589	300,455
Pensions	9,855	-	9,855	9,994
Agency staff	-	-	-	105
Training, courses and travel	550	-	550	383
Rent, rates and water	1,108	-	1,108	5,390
Light and heat	6,568	-	6,568	6,879
Repairs, renewals and security	6,430	1,996	8,426	6,405
Educational equipment, supplies and cleaning materials	6,603	-	6,603	11,367
Excursions	-	-	-	947
Milk and snacks	1,548	-	1,548	3,113
Insurances	5,083	-	5,083	5,233
Postage, stationery and computer consumables	1,562	-	1,562	3,078
Telephone and internet	2,239	-	2,239	1,379
Fees not recoverable	700	-	700	667
Payroll preparation	690	-	690	360
Card machine rental and charges	66	-	66	346
Bank charges	121	-	121	141
Interest	8	-	8	-
Sundry expenses	1,249	-	1,249	1,344
Depreciation and loss on disposal	2,319	11,181	13,500	20,061
Governance costs: Independent examination and audit	1,500	-	1,500	3,000
	<u>£283,434</u>	<u>£70,531</u>	<u>£353,965</u>	<u>£380,647</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	2021	2020
	£	£
3 Net income/(expenditure) for the year		
This is stated after charging:-		
Depreciation	13,476	20,061
Loss on disposal of assets	24	-
Independent examiner's remuneration	1,500	-
Auditor's remuneration - audit	-	1,170
- accounts	-	1,830
	<u> </u>	<u> </u>
4 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel		
Salaries	281,966	288,569
Employer's national insurance	10,623	11,886
Employer's pension contributions	9,855	9,994
	<u> </u>	<u> </u>
	<u>£302,444</u>	<u>£310,449</u>

No employees had employee benefits in excess of £60,000 in either year.

The average number of staff employed was 24 (2020 - 25).

The key management personnel of the charity comprise the Trustees, the Centre Manager and the Deputy Manager. The total employee benefits of the key management personnel were £58,530 (2020: £58,124).

The trustees were not paid or received any other benefits from employment with the charity in either year. No expenses were reimbursed to trustees in either year.

5 Related party transactions

There were no related party transactions requiring disclosure in either year.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

6	Tangible assets	Leasehold property	Canopies	Equipment	Total
		£	£	£	£
	Cost				
	As at 1st April 2020	896,472	58,877	60,165	1,015,514
	Additions	-	-	2,153	2,153
	Disposals	-	-	(684)	(684)
	As at 31st March 2021	<u>896,472</u>	<u>58,877</u>	<u>61,634</u>	<u>1,016,983</u>
	Depreciation				
	As at 1st April 2020	173,237	58,877	47,111	279,225
	Charge for the year	9,675	-	3,801	13,476
	Eliminated on disposal	-	-	(660)	(660)
	As at 31st March 2021	<u>182,912</u>	<u>58,877</u>	<u>50,252</u>	<u>292,041</u>
	Net book value				
	As at 31st March 2021	<u>£713,560</u>	<u>£-</u>	<u>£11,382</u>	<u>£724,942</u>
				2021	2020
				£	£
7	Debtors				
	Grants in arrears			3,313	-
	Fees receivable			868	2,560
	Prepayments and accrued income			4,754	6,833
	Other debtors			-	132
				<u>£8,935</u>	<u>£9,525</u>
8	Creditors - amounts falling due within one year				
	Trade creditors			1,527	1,484
	Taxation and social security			4,236	-
	Funds held on behalf of others			200	200
	Other creditors			2,929	5,191
				<u>£8,892</u>	<u>£6,875</u>
9	Operating lease commitments				
	The charity had operating leases at the year end with total future minimum lease payments as follows:				
	Amount falling due:				
	Within 1 year			718	718
	Within 2 to 5 years			1,173	1,791
	After more than 5 years			6,875	6,975

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

	Balance at 1st April 2020	Movement in resources		Transfers	Balance at 31st March 2021
	£	Incoming £	Outgoing £	£	£
10 Statement of funds					
Unrestricted funds:					
General funds	258,772	346,499	(281,115)	(2,153)	322,003
Designated funds:					
Assets	7,833	-	(2,319)	2,153	7,667
Building maintenance	50,000	-	-	-	50,000
Closure costs	90,000	-	-	-	90,000
	<u>406,605</u>	<u>346,499</u>	<u>(283,434)</u>	<u>-</u>	<u>469,670</u>
Restricted funds:					
Building	722,422	-	(9,664)	-	712,758
Equipment and repairs	8,030	-	(3,513)	-	4,517
Salaries, training and running costs	1,659	55,695	(57,354)	-	-
	<u>732,111</u>	<u>55,695</u>	<u>(70,531)</u>	<u>-</u>	<u>717,275</u>
Total funds	<u>£1,138,716</u>	<u>£402,194</u>	<u>£(353,965)</u>	<u>£-</u>	<u>£1,186,945</u>

The building of the Childcare Centre and outdoor canopies was funded by grants from various providers. The income was restricted in that it could only be used to fund building expenditure.

Other restricted grants are funds provided for staff costs, equipment and repairs. The balances carried forward represent the net book value of assets acquired and the amount of the monies received and not expended by 31st March 2021.

The designated asset fund was set up to identify unrestricted funds that are not free funds and represents the net book value of capital assets attributable to the charity's own reserves. Transfers to the designated fund represent asset additions during the year funded from the charity's reserves.

The building maintenance designated fund was set up to earmark funds for building maintenance and renewals given the ageing of the building.

The closure costs designated fund was set up to earmark funds that would be required to close the Childcare Centre in an orderly manner should the need arise.

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

10 Statement of funds (continued)

Prior year comparison:

	Balance at 1st April 2019	Movement in resources		Transfers	Balance at 31st March 2020
	£	£	£	£	£
Unrestricted funds:					
General funds	235,430	350,777	(318,409)	(9,026)	258,772
Designated funds:					
Assets	9,432	-	(2,355)	756	7,833
Building maintenance	50,000	-	-	-	50,000
Closure costs	81,730	-	-	8,270	90,000
	<u>376,592</u>	<u>350,777</u>	<u>(320,764)</u>	<u>-</u>	<u>406,605</u>
Restricted funds:					
Building	738,112	-	(15,690)	-	722,422
Equipment and repairs	8,050	5,300	(5,320)	-	8,030
Salaries, training and running costs	2,145	38,909	(39,395)	-	1,659
	<u>748,307</u>	<u>44,209</u>	<u>(60,405)</u>	<u>-</u>	<u>732,111</u>
Total funds	<u>£1,124,899</u>	<u>£394,986</u>	<u>£(381,169)</u>	<u>£-</u>	<u>£1,138,716</u>

11 Analysis of net assets between funds

	Unrestricted funds	Designated funds	Restricted funds	Total funds
	£	£	£	£
Fund balances at 31st March 2021 are represented by:				
Tangible fixed assets	-	7,667	717,275	724,942
Net current assets	322,003	140,000	-	462,003
Net assets	<u>£322,003</u>	<u>£147,667</u>	<u>£717,275</u>	<u>£1,186,945</u>
Prior year comparison: Fund balances at 31st March 2020 were represented by:				
Tangible fixed assets	-	7,833	728,456	736,289
Net current assets	258,772	140,000	3,655	402,427
Net assets	<u>£258,772</u>	<u>£147,833</u>	<u>£732,111</u>	<u>£1,138,716</u>

MANOR COMMUNITY CHILDCARE CENTRE LIMITED

FINANCIAL STATEMENTS FOR THE YEAR ENDED

31ST MARCH 2021

NOTES TO THE FINANCIAL STATEMENTS

- 12 A detailed breakdown of the 2020 statement of financial activities between unrestricted and restricted funds is as follows:

	Unrestricted funds	Restricted funds	Total funds 2020
	£	£	£
Income from:			
Donations and similar income	275	-	275
Charitable activities:			
Grants receivable	297,563	44,384	341,947
Childcare fees	45,915	-	45,915
Investment income:			
Interest receivable	3,839	-	3,839
Other trading activities			
Rents receivable	2,257	-	2,257
Fundraising	928	-	928
Total income	<u>350,777</u>	<u>44,384</u>	<u>395,161</u>
Expenditure on:			
Raising funds	697	-	697
Charitable activities	320,067	60,580	380,647
Total expenditure	<u>320,764</u>	<u>60,580</u>	<u>381,344</u>
Net income/(expenditure) for the year	<u>£30,013</u>	<u>£(16,196)</u>	<u>£13,817</u>