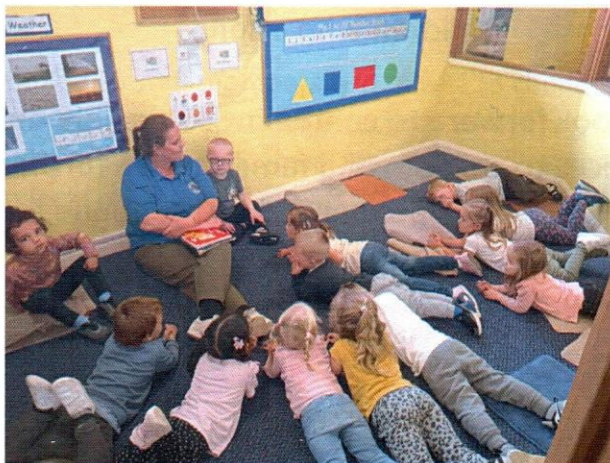




Manor Community Childcare Centre Ltd



"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 anywhere 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
COMMUNITY NURSERY
THANKS SO MUCH
For what you have
all done for Phoebe
She wouldn't 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



Love



Comment



Share



Comment as Manor Community Childcare Centre



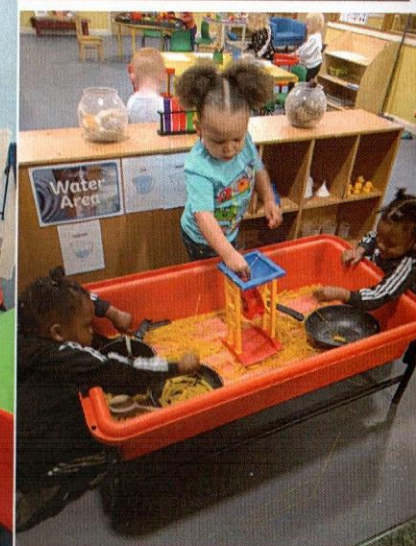
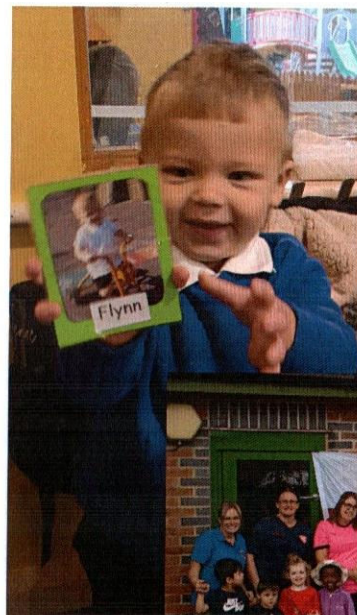
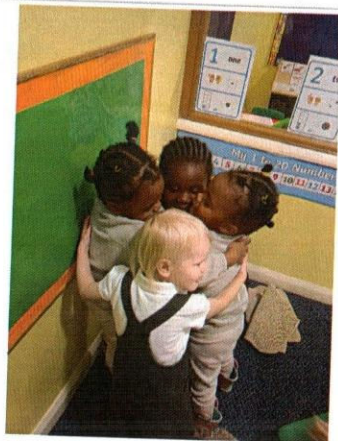
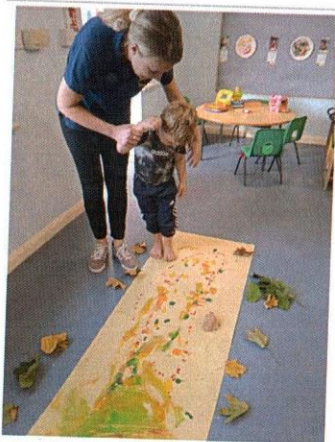
Becky Russell recommends **Manor Community Childcare Centre** ...

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

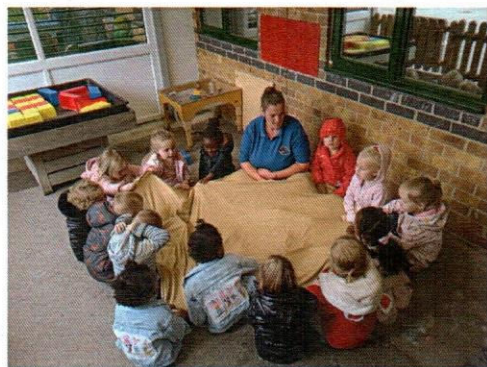


Thank You

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	<u>283,434</u>	<u>70,531</u>	<u>353,965</u>	<u>380,647</u>
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	736,289
Current assets			
Debtors	7	8,935	9,525
Cash at bank and on hand		461,960	399,777
		470,895	409,302
Creditors - amounts falling due within one year	8	8,892	6,875
Net current assets		462,003	402,427
Net assets		£1,186,945	£1,138,716
The funds of the charity			
Unrestricted funds			
General funds	10	322,003	258,772
Designated funds	10	147,667	147,833
		469,670	406,605
Restricted funds	10	717,275	732,111
Total funds	11	£1,186,945	£1,138,716

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

Company number : 3558376

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	-	29,305	29,305	27,909
Children in Need	-	2,500	2,500	10,000
Coronavirus Job Retention Scheme	-	23,507	23,507	-
Coronavirus SSP Rebate Scheme	-	383	383	-
Virgin Money Foundation	2,000	-	2,000	-
Sheffield Town Trust	-	-	-	2,300
JG Graves Charitable Trust	-	-	-	2,000
Groundwork UK	-	-	-	1,000
Bee Fund	-	-	-	175
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
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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

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	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.

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10 Statement of funds (continued)

Prior year comparison:

	Balance at 1st April 2019	Movement in resources		Transfers	Balance at 31st March 2020
	£	Incoming £	Outgoing £	£	£
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	<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>
Prior year comparison:				
Fund balances at 31st March 2020 were represented by:				
Tangible fixed assets	-	7,833	728,456	736,289
Net current assets	<u>258,772</u>	<u>140,000</u>	<u>3,655</u>	<u>402,427</u>
Net assets	<u>£258,772</u>	<u>£147,833</u>	<u>£732,111</u>	<u>£1,138,716</u>

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- 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	<u>320,067</u>	<u>60,580</u>	<u>380,647</u>
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>