

Charity Registration No. 1086957

Company Registration No. 4148695 (England and Wales)

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021**

COMMUNITY CHILDCARE CENTRES

TRADING AS GROWING PLACES

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Matthew Goodwin (Chair) Sue Cleaveley (Vice Chair) Michael Fountain Christina Gray Emma Jervis Jackie Warren
Secretary	Jayne Ashberry
Charity number	1086957
Company number	4148695
Principal address	Growing Places@Mill Hill Mill Road Waterlooville Hants PO7 7DB
Registered office	Growing Places@Mill Hill Mill Road Waterlooville Hants PO7 7DB
Auditor	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF

COMMUNITY CHILDCARE CENTRES TRADING AS GROWING PLACES CONTENTS

	Page
Trustees' report	1 - 10
Statement of Trustees' responsibilities	11
Independent auditor's report	12 - 15
Statement of financial activities	16
Balance sheet	17
Statement of cash flows	18
Notes to the financial statements	19 - 30



Community Childcare Centres **Trustees' Report**

TRUSTEE / DIRECTORS REPORT – 1st April 2020 - 31st March 2021

Introduction

The Trustees / Directors present their annual report and audited accounts for the year ending 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Company Structure

COMMUNITY CHILDCARE CENTRES (Growing Places) is an incorporated, not-for-profit, company registered by guarantee, and is also registered as a charity. The company was founded on 26 January 2001 and registered as a charity on 7 June 2001. Company details and accounts information is submitted on an annual basis to both Companies House (registration number 4148695) and the Charities Commission (registration number 1086957). Its activities are governed by its Memorandum and Articles of Association.

COMMUNITY CHILDCARE CENTRES (Growing Places) have eleven childcare settings, all registered with Ofsted, providing nursery and out-of-school provision for children aged up to, and including, 11 years of age. The nurseries (N) and out-of-school clubs (OOS) within the boroughs of Havant and Fareham are:

- Growing Places @ Cowplain, Waterlooville (N&OOS)
- Growing Places @ Emsworth, Emsworth (OOS)
- Growing Places @ Havant Academy, Wakefords Way, Havant (N)
- Growing Places @ Little Acorns, Wickham (N&OOS) *application made*
- Growing Places @ Merryfields, St Anne's Grove, Fareham (N)
- Growing Places @ Mill Hill, Mill Road, Waterlooville (N&OOS)
- Growing Places @ Morelands, Crookhorn Lane, Waterlooville (N&OOS)
- Growing Places @ Oak Meadow, Tewkesbury Avenue, Fareham (N&OOS)

Growing Places @ Berewood (OOS) was closed when the shutdown due to the pandemic (Covid-19) March 2020 occurred, any children requiring out of school care in this financial year from Berewood Primary School were accommodated at Growing Places @ Mill Hill.

Growing Places @ Little Acorns continued to be our outdoor learning environment used by our Nurseries and Out of school clubs and the local community, but an application for registration as a Nursery and an Out of School setting was made on 12th March 2021 with registration which was granted on 6th April 2021.

Governance and Management

The governing body of COMMUNITY CHILDCARE CENTRES (Growing Places) comprises of the CEO and the Board of Trustees (who are also the directors for the purpose of company law). The Board of Trustees meet as a full board three times a year and at various times throughout the year in delegated subcommittees, as required. The Board are responsible for the strategic direction of the company/charity.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £10 in the event of a winding up.



Community Childcare Centres **Trustees' Report**

A scheme of delegation is in place such that day-to-day responsibility for the provision of services rests with the Chief Executive, the Company Leadership team and Leadership teams in settings.

Name	Role	Date of Appointment	Re-elected date (due to 4 yr retirement otherwise)	Resignation (if within year)
Sue Cleaveley	Community Trustee	14.01.2016	25.05.2018 VICE	n/a
Michael Fountain	Parent Trustee	27.11.2018	n/a	
Matthew Goodwin	Trustee	14.03.2013	11.11.2019 CHAIR	n/a
Christina Gray	Parent Trustee	10.02.2020		
Emma Jervis	Parent Trustee	23.12.2016	n/a	n/a
Lucy Rolfe	Community Trustee	27.11.2018	n/a	
Jackie Warren	Chief Executive Officer (CEO)	29.04.2013	n/a	n/a

Company Leadership Team	
Jayne Ashberry	Company Secretary
Rachel Oakshott-Evans	Children & Adult Learning Coordinator
Paula Stoyles	Finance & HR Manager

Setting Leadership Teams	
Cowplain	Nursery: Rachel Oakshott-Evans After-School (OOS): Jo Oakley
Emsworth	After-School (OOS): Lauren Mcgeady / Ange Mcgeady / Mandie Partridge
Havant	Nursery: Jess Eaton
Mill Hill	Nursery: Jackie Warren After-School (OOS): Belinda Lipscomb Holiday Club (OOS): Chris Warren
Morelands	Nursery: Sam Martin After-School (OOS): Nicola Warren
Oak Meadow	Nursery: Kathy Whitewood / Mandy Arend / Carlie Powell After-School (OOS): Natalie Malec / Shelby Tyler Holiday Club (OOS): Natalie Malec / Shelby Tyler
Merryfields	Nursery: Mandy Arenda / Jayne Grist

Alongside the Chief Executive, the Trustees (Directors) have overall responsibility for the governance of COMMUNITY CHILDCARE CENTRES (Growing Places), ensuring that the company/charity has appropriate control systems (financial and otherwise) in place, and that these are reviewed and/updated as is appropriate.

The Chief Executive and Trustee responsibilities include:

- ensuring that there is a clear structure for governing the organisation, including defining the role of any focus groups or sub-committees;
- giving strategic direction, determining and safeguarding the mission and vision of the company/charity;



Community Childcare Centres Trustees' Report

- acting prudently to protect the assets and property of the company/charity;
- acting as a responsible employer;
- ensuring proper records are maintained and financial information, used within the charity or for publication, is reliable;
- ensuring that the company/charity complies with its own governing document, relevant laws/regulations and the requirements placed upon it by its funders and/or other bodies;
- reviewing the risks to which COMMUNITY CHILDCARE CENTRES (Growing Places), is subject, taking action to mitigate these risks and to ensure sound risk management.

COMPANY VISION, MISSION & ETHOS

The Charity's objects ("the Objects") are:

The advancement of education and the provision of care for young children

Vision – 'Creating the future by inspiring the moment'

Together we develop sociable, articulate, responsible, caring children with a tolerance, understanding and respect for each other and their community.

Mission - COMMUNITY CHILDCARE CENTRES (Growing Places) is a charitable company, committed to enhancing lives, raising aspirations, and creating opportunities for all stakeholders (children, their families, employees and volunteers)

To fulfil this Mission, we will focus on:

- 1) Delivering an excellent service, which is flexible in meeting individual and community need(s)
- 2) Strengthening parental and community partnerships
- 3) Growing our people, securing the team of the future
- 4) Developing the Growing Places Approach (including Childcare and education, Community and Training)
- 5) Ensuring good governance
- 6) Maximizing on potential opportunities, to enhance/extend current provision and long-term sustainability.

Ethos - Growing Places will RAISE THE ASPIRATIONS for all who are part of our settings.

We provide a range of opportunities to encourage children to explore, think for themselves, find solutions and know that it is ok to make mistakes. In doing so, we build children's resilience, self-esteem and self-belief, encouraging positive attitudes to future learning.

To do this, we:

- Value each child as an individual, with their own needs and interests
- Value our teams, ensuring continued investment in individuals' staff development, to be the best they can be
- Value our families and wider community: creating a diverse environment with tolerance and understanding towards each other

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

Review and celebration of Activities and Achievements

With the continuation of lockdown in April 2020 (started on 26 March 2020) and the various additional lockdowns throughout this financial year, we continued to offer our outstanding service.



Community Childcare Centres **Trustees' Report**

Children of keyworkers and vulnerable children were cared for and new children, meeting the same criteria, from other settings that closed during the pandemic; were also welcomed at many of our settings. A small number of children (of keyworkers and vulnerable) that still attended school were still cared for before and after school, where required.

Some staff continued to be furloughed, and in April and May of 2020 those staff were paid at 100% of their salary. Staffing was reviewed from June onwards; with the phased reopening of schools; there appeared to be light at the end of the tunnel; who knew that further lockdowns were to come. Any staff who continued to be furloughed from this time onwards were paid at 80%.

Staff that continued to work in our settings stepped up to the challenges with good humour, professionalism and a sense of duty, they knew they were supporting families that were tackling the pandemic. There were changes in the way staff worked, from children and staff remaining in pods, changes in cleaning procedures, parents dropping children safely to staff at the door, mask wearing, when appropriate, maintaining safe distances, where possible, and the ever-increasing use of hand gel and or hand washing. Maintaining a safe playing and working environment whilst keeping the children feeling 'normal' was paramount.

New risk assessments were written, others reviewed. Cleaning procedures were reviewed and changed. A new isolation procedure if symptoms of Covid-19 was introduced embedded in our 'Staff Guidance – Covid-19 safety' document.

Facebook live was used to keep connections, staff updates went out at least every fortnight and parent updates weekly. We reach out to all our families whether still attending or not with specific activities for Makaton Monday, Making Monday, Update Tuesday (from our CEO), Storytime on Wednesday, Transition Thursday, Physical Friday. We also did videos of staff that worked in each setting whether in work or not (staff furloughed send their own recorded message) so that parents could see we were still keen to keep in touch with them and their children (Hello from the Staff Days). We expanded on this by sharing with parents the changes and revamps we have made in each setting, as they are not able to enter the settings.

Our Facebook connections moved on from the initial concept to Motivational Monday (Physical), Terrific Tuesday (Yoga), Workout Wednesday (Disco Dancing), Thursday (100 challenge – outside), and Friday (Team building). These were well received by our Staff and families.

We continued to support families in need by subsidising pre agreed extra sessions, holiday spaces and lunch costs. The cost of our lunches to families has not increased for three years.

Fareshare has played an important part during lockdown, they were extremely generous with the food provided with our regular orders – which we increased. Marks & Spencers and Waitrose were also extremely supportive with provisions throughout. We were able use provisions provided in ordered to stay connected and to offer support for families who required it by delivering care and food hampers; this grew to other families that were struggling in the pandemic. In the first lockdown we also supported families of keyworkers with our care and food hampers. From April to Sept 2020 over 1,000 food and care hampers were created and given to families that may otherwise have struggled. We were also granted via Waitrose 'A Community Hero' £2,300 which we used to towards the purchase of a van which help supported delivery of our care and food hampers. In December 2020 hampers for



Community Childcare Centres **Trustees' Report**

the homeless and women's refugee were made and distributed. We did not want to forget our furry friends so also collected towels, blankets, duvets and food for pets which were donated to Stubbington Ark.

We centralised cleaning products by purchasing them via In Kind direct, which distributes new, usable consumer goods, donated by some of the UK's best-known manufacturers and retailers, to charities, not-for-profit organisations and social enterprises working in the UK and abroad.

A new Minibus was purchased in the anticipation of a fully resumed service of the out of schools clubs in the not too distant future.

Our numbers in settings reduced, as you would expect, during this time but we were thankful to receive a sustainability grant from Hampshire County Council of £27,973.52. A discretionary fund from Fareham Borough Council of £6,485.71. Early Years Funding was adjusted to match the previous year occupancy, this meant that many (not all) settings were funded higher than their current occupancy level (number on roll).

Whilst our numbers were lower, we took the opportunity to paint every setting from top to bottom, giving a clean and refreshed feel to them, ready for our new branding. Our spaces were redesigned to support the smaller POD areas needed to meet new guidance. Care was taken to ensure the spaces still encourage our approach and supported caring, connections, building relationships and ensuring the children still had their needs nurtured. Additional new resources to support our pod approach were also purchased. Additional changes included the fitting of an extractor in the Kitchen Area of Cowplain and the erection of new fencing around the perimeter of the Cowplain outdoor space, ensuring additional security and safety. Little Acorns also had new fencing erected and an additional Yurt purchased. An outdoor cabin was put in place for the reopening of the Afterschool at Emsworth to allow our pod approach to children attending the setting.

Our outdoor spaces were reviewed, and changes made so that our children could start to enjoy their learning with less pandemic enforced restrictions and more freedom – our outdoor spaces became the most interesting classrooms filled with stimulating, fascinating and appealing resources to allow exploration, investigation, and curiosity to be developed.

Worked with YOLK, a creative marketing company, to start the development of a new branding for Growing Places. They worked with us to create a new logo and a range of icons for us to utilise and supported the planning of a new website. The new website went live on 26th January 2021 and Signage in settings started to be erected in this financial year.

Wrap around care was affected due to schools only educating children of keyworkers and vulnerable children and we have lost income from not operating holiday clubs during the lockdown. However, our Summer Holiday Clubs including Connect 4 Summer did operate at Mill Hill, Oak Meadow and Little Acorns, there were 15 in each bubble, all bookings had to be in advance of the holiday for planning.

We secured funding via Energise Me to run a 'Support' Group at Little Acorns for children and families that have additional / special needs, they started in March 2021 and will run to August 2021.

We held a consultation with staff on uniform. Based on this consultation it was decided that there would no longer be a uniform for staff, however new staff standards were introduced to ensure that our staff remained smart, clean and appropriately dressed. New lanyards with our



Community Childcare Centres **Trustees' Report**

new branding were issued to all staff to ensure safeguarding was maintained if staff weren't in uniform.

Annual staff salary review was delayed from April 2020 to September 2020 to allow us to assess the impact the 'Pandemic' would and to review our financial situation based on this impact.

Our CEO plead for more support from government – a piece in The News was published "Nursery staff still feel 'undervalued'" February 2021.

Our CEO was recognised by the NHS as an Angel of Support in August 2020, nominated by Bethany Carter, a parent and senior lead infection control nurse.

We were awarded Silver Eco-Schools Award in April 2020.

Our business and finance meetings continued to be held throughout the Pandemic to ensure that we were holding our heads above water, and able to react quickly to any changes that may have been needed. All through this time we were able to deliver the OUTSTANDING service our team members, families and children deserve, both then and when the Pandemic is all over.

We had previously established close links with some elderly members of our community by visiting them in their care homes, however this had to be stopped. In order to maintain our relationships, we embraced technology (and so did they) and we stayed connected through Skype and Facetime. We also delivered in November 2020 (but remained outside) memory cushions so that wouldn't forget the wonder times they had spent with our children.

The continuation of using technology also extended to shared online training with team members. We were able to continue to deliver our Observations, Assessment & Planning and Behaviour Management workshops through this method too.

Our Trustees meetings continued throughout this year changing from face to face meeting to 'Team' meetings.

Trustee reviewed our external accounting and auditing provision and agreed to move to Warner Wilde Ltd, having looked at three accounting company proposals.

Through all of this, we have maintained some normality and consistency for children and families of keyworkers and vulnerable children. Continuing to hold our values of Kindness, Family & Care closely and support our children to develop understanding, tolerance, resilience, and trust as they adapt to the new circumstances, they find themselves in, building new relationships, missing old ones, and wondering what this virus (Pandemic) is all about? We look at 'What does it look like?'; 'Do I need to be scared of it?'; 'Why can't I see my friends?'; 'Why can't I see my Nanny & Grandad?'; 'Why can't we go to the beach with my cousins or friend?' and 'Why do we have to not get too close?'

We had more children and team members coming back in June 2020 and we helped them fit back in a sensitive way, considering their possible anxieties and fears and showing understanding and tolerance until they felt as safe as those that had already been in during the lockdown. There were challenges to get everyone ALL back together, particularly with continued in and out of lockdown but we did get there.



Community Childcare Centres **Trustees' Report**

Then the real work began to make sure that our children and team members have dealt with and were able to remember this time for what it was, a time in history that we had to overcome TOGETHER, and we continued to work together to build strong future citizens and custodians of this world after the 'Pandemic' and beyond!

Future Plans

- All settings delivering consistently OUTSTANDING standards of care and welfare and education.
- Continue development of the GP Kindness, what does Kind mean? Relationships and Connections, how are these made?
- Lead Team Reflection Visits – these will produce a Termly Setting Review and Targets to add to the Setting Improvement Plans.
- To relaunch Growing Places Training Centre with set programmes ready to deliver to other professionals, developing and marketing our CPD offer.
- Raising the profile of Growing Places Approach – being recognized as one of the leaders in innovation in early years – regular professional articles published – look at the potential to apply for Awards.
- Use the Connect with Communities £10,300 secured in 2020/21 to update and renew our Larder Kitchen
- Continue to developing our relationships and work with Reggio Children & Sightlines Initiative
- Secure funding for the community work we are and will continue to do.
- Keep abreast of the requirement of another school in the area and build a team to support the application of a new 'Growing Up Places School'.
- Work with other in the community to secure funding for and develop a Community Sports Hub
- Develop some ideas for online subscription packages that parents and other professionals can subscribe to for support and ideas (Physical, Boys, Behaviour, Developing your own Pedagogy, Environment planning, Reflection as a tool to support development)
- Look at developing a company Atelierista role
- Continue to work with likeminded people and groups to change education in this country, by influencing legislation through local and central government, through making children's learning visible and valued!
- Continue Ecology and sustainability methods at all settings.
- Reviewing staffing and who is in which setting and the best mix of staff teams to support the development of the setting.
- Look at plans to recruit a Maintenance person and potentially a team.
- Gain some architect advice about restructuring the Cowplain building
- Explore options for centralising some of the setting administrative tasks and resources.
- Assess Professional Development growth this year (Appraisal review scores).
- Continue to research the possibility of opening a free school / alternative curriculum run following Growing Places Approach. Taking guidance for curriculum content from Institute of Education and Ofsted.



Community Childcare Centres **Trustees' Report**

- Develop Level 2, 3, 4 Childcare courses fit for our purpose, maybe alongside Havant & South Downs College (HSDC) liaising with curriculum designer from Cache for Professional Development.

FINANCIAL SUMMARY

The 'Statements of Financial Activity' shows a year-end surplus of £35,201 (compared to -£15,749 – adjusted post year figure for 2020 was £4,164, see 21 Notes to the Financial Statement), £76,852 in 2019, £32,338 in 2018). This is in line with company financial procedures, risk management and reserves policies (minimum 0.1% on turnover). The surplus is due to good financial management over a difficult year and because of additional support secured via a sustainability grant from Hampshire County Council and a business support grant from Fareham Borough Council. These grants have helped ensure Growing Places could continue its Nursery and Out of School provision. In order to retain staff, salaries were reviewed in September 2020 to work towards giving at least living wage to employed staff. This was delayed from the usual review of salaries in April 2020 due to the uncertainty that the pandemic brought. The COVID-19 pandemic continued to affect the occupancy numbers of settings. Both Cowplain and Merryfields were closed until June 2020, the children of keyworkers and vulnerable children were accommodated at the nearest settings to them, Mill Hill and Oak Meadow, in order to ensure continued support for these families. Our out of school settings also either closed until June 2020 or only supported small numbers of children of keyworker or vulnerable children still in school following government guidelines.

Support from the government Coronavirus Job Retention Scheme (CRJS) at £263,083 (£18,482 in 2020) was secured in order to help with staff that were furloughed. This grant provided the much need support the company needed to ensure we were still operational through and beyond the Pandemic.

Income

Overall, income (excluding CRJS) has decreased by 13.09% (increase of 9.47% in 2020, 12.8% in 2019, 14% in 2018).

Individual setting income (actual fees received and early years grant):

SETTING	2021	2020	2019
Mill Hill Nursery	£424,170	£469,291	£449,115
Cowplain Nursery	£141,015	£130,777	£88,736
Havant Academy Nursery	£274,189	£339,888	£297,121
Oak Meadow Nursery	£327,941	£387,752	£430,352
Morelands Nursery	£351,250	£376,892	£344,331
Merryfields Nursery	£180,962	£193,747	£59,189
Oak Meadow After-school & Holiday club	£24,188	£97,099	£98,305
Morelands After-school	£30,547	£52,575	£46,428
Mill Hill After-school & Holiday club	£66,648	£66,459	£75,390
Emsworth After-school	£21,822	£37,740	£28,466
Cowplain After-school	£17,181	£51,299	£40,454
Berewood After-school	*	£49,629	£34,381
Little Acorns	£10,030	£6,089	£360

*Closed end of March 2020, accommodated at Mill Hill Afterschool



Community Childcare Centres **Trustees' Report**

The biggest impact by the Pandemic was on our Afterschool and Holiday Clubs. The impact on our Nurseries was lessened due to Early Years Funding matching previous year's numbers on role and not actual numbers on role for some of the year and some of the settings.

Expenditure

Overall, expenditure has decreased by 4.57% (increase of 19.58% in 2020, 10.6% in 2019) whilst it doesn't mirror the decrease of income, it does show that prudent controls were in place to manage expenditure despite having some increase operating costs caused by the Pandemic and also despite additional Premises maintenance of £70,762.

A full summary and breakdown of income and expenditure is available on the enclosed Financial Statements.

Tangible fixed assets

Growing Places this year has again developed outside space and invested in an Outdoor Cabin at Emsworth to support the pod approach and a Yurt for Little Acorn to be used as part of Nursery to open April 2021. We purchased two vehicles a minibus for Afterschool transportation – mainly children from Berewood to Mill Hill and a van for use by the Community Larder and to distribute our FareShare products to settings.

Total tangible fixed assets are worth £291,477 (2021) in comparison to adjusted 2020 figure of £276,251 see 21 Notes to the Financial Statement previously reported as £296,164.

A prior period adjustment arose because of the reclassification of some of the charity's assets. Different classes of assets wear out at different rates and the adjustment reflects the extra depreciation on the reclassified assets.

Current Assets and liabilities

An adjustment to previous year was required between Debtors and Creditors. A difference of deposits held at £5,950, contra from one to the other. See Notes 13 & 14 of Financial Statement.

We have continued to monitor the levels of debt, in relation to fees invoiced. We have taken steps to minimise debtors by improved debt recovery procedures; regular monitoring of Company performance data; and regular monitoring/management of setting debtor targets. Our debtor currently stands at £38,810 a decrease of 7.8% on the previous year (2020: adjusted to £42,085 was £36,135; 2019: £45,391) which is 1.7% of turnover.

Creditor liabilities, £93,806 are higher than previous years. (2020: adjusted to £63,191 was £57,241; 2019: £53,285). This is due to higher number of deposits help and advanced payments made by parents and then sessions not being attended.

Reserves Policy

As a not-for-profit organisation, COMMUNITY CHILDCARE CENTRES (Growing Places) holds its reserves in a High Interest bank account and ensures that any surplus, i.e. net movement in funds, is reinvested into the organisation.

Reserves are that part of a charity's unrestricted income funds that are freely available to spend. Our reserves ("total funds carried forward") amount to £986,025 (equivalent amount was £950,824 in 2020, revised from £970,738 see note 21). In terms of expenditure this is 44% of expenditure, which amounts to approx. 5 months continued business stability, should income/turnover stop.



Community Childcare Centres **Trustees' Report**

As such, the reserves are held to:

- cover at least three months employee's salaries – therefore approx. £450,000 and would need to cover any additional redundancy obligations (Note: salary expenditure, amounts to 75.50% of turnover)
- help manage unforeseen financial difficulties, including changes in income (e.g. government Early Years 2 yr / 3 yr old grant funds; SEN funding changes, Pandemic), cost of living changes, changes in pension (e.g. any legislative requirements) as detailed in the company/charity Risk Register and Risk Management Policy
- support the Company's vision, mission and strategic plans, including extending opportunities for our children and families (e.g. investment in buildings and/or land)
- cover the cost of repairs and refurbishment to all our day nurseries and after-school settings, where future income may not be sufficient
- support business expenditure where there is little or no surplus (net movements in funds) in the previous financial year

COMMUNITY CHILDCARE CENTRES (Growing Places) has had a sound period of financial stability despite the Pandemic. Moving into 2021/22 our Afterschool Clubs and Holiday clubs will require assistance to build and grow again. This maybe slow due to the change in parents working conditions – many still working for home; and could take a number of years. Some out of school settings may not recover and we need to be realistic to this and make some tough decisions in the future. Strategic decisions on whether reserves are used to see us through the leaner time might be required.

Careful continued monitoring and timely reactive management will be required to support COMMUNITY CHILDCARE CENTRES (Growing Places) in this uncertain and every changing environment which has been impacted by an unprecedented and unexpected external force - a global Pandemic. We will endeavour to continue to strive for high standards in quality, maintain our strong reputation, through kindness and support to all or families in these difficult and uncertain times. We will continue to develop and review our management systems in order to support decisions required to keep a robust organisation through these ever-changing times.

Trustees, the CEO and the members of the Company Leadership team will continue to monitor the level of reserves held to ensure the charity is operating efficiently.

Disclosure of information to the auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The Trustees' report was approved by the trustees of the charity on 23/12/21 and signed on its behalf by:

Matthew Goodwin
Trustee

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
STATEMENT OF TRUSTEES' RESPONSIBILITIES
*FOR THE YEAR ENDED 31 MARCH 2021***

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

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 charitable company for that year.

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

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

The trustees are responsible for keeping 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.

COMMUNITY CHILDCARE CENTRES TRADING AS GROWING PLACES INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF COMMUNITY CHILDCARE CENTRES

Opinion

We have audited the financial statements of Community Childcare Centres (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF COMMUNITY CHILDCARE CENTRES**

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditor's responsibilities for the audit for the financial statements

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

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

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF COMMUNITY CHILDCARE CENTRES**

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity and faith sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, the Charities Act 2011, taxation legislation, data protection, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management; and identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.
- We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:
 - making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
 - considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations; and
 - testing controls with walk through procedures and substantive transaction testing;
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining any accounting estimates were indicative of potential bias;
 - investigated the rationale behind significant or unusual transactions; and
- In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:
 - agreeing financial statement disclosures to underlying supporting documentation;
 - reading the minutes of meetings of those charged with governance;
 - enquiring of management as to actual and potential litigation and claims;
 - reviewing correspondence with HMRC and relevant regulators such as the Charity Commisison

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

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE TRUSTEES OF COMMUNITY CHILDCARE CENTRES**

F J Wilde FCCA MBA DChA
Senior Statutory Auditor
For and on behalf of



24 December 2021
.....

Warner Wilde
Chartered Certified Accountants and Statutory Auditors
4 Marigold Drive
Bisley
Surrey
GU24 9SF

F J Wilde FCCA MBA DChA is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>					
Donations and legacies	3	324,396	8,108	332,504	48,020
Charitable activities	4	1,898,084	22,872	1,920,956	2,260,555
Other trading activities	5	908	-	908	-
Investments	6	303	-	303	1,488
Total income		<u>2,223,691</u>	<u>30,980</u>	<u>2,254,671</u>	<u>2,310,063</u>
<u>Expenditure on:</u>					
Raising funds	7	<u>24,604</u>	<u>-</u>	<u>24,604</u>	<u>559</u>
Charitable activities	8	<u>2,192,962</u>	<u>1,904</u>	<u>2,194,866</u>	<u>2,325,253</u>
Total resources expended		<u>2,217,566</u>	<u>1,904</u>	<u>2,219,470</u>	<u>2,325,812</u>
Net income/(expenditure) for the year/ Net movement in funds		6,125	29,076	35,201	(15,749)
Fund balances at 1 April 2020		<u>950,824</u>	<u>-</u>	<u>950,824</u>	<u>966,574</u>
Fund balances at 31 March 2021		<u><u>956,949</u></u>	<u><u>29,076</u></u>	<u><u>986,025</u></u>	<u><u>950,825</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
BALANCE SHEET**

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		291,477		276,251
Current assets					
Debtors	13	38,810		42,085	
Cash at bank and in hand		749,544		695,680	
		<u>788,354</u>		<u>737,765</u>	
Creditors: amounts falling due within one year	14	(93,806)		(63,191)	
Net current assets			694,548		674,574
Total assets less current liabilities			<u>986,025</u>		<u>950,825</u>
Income funds					
Restricted funds	15		29,076		-
Unrestricted funds			956,949		950,825
			<u>986,025</u>		<u>950,825</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 23/12/21



Matthew Goodwin (Chair)
Trustee

Company Registration No. 4148695

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	19		92,671		34,083
Investing activities					
Purchase of tangible fixed assets		(41,524)		(12,529)	
Proceeds on disposal of tangible fixed assets		2,415		-	
Interest received		303		1,488	
Net cash used in investing activities			(38,806)		(11,041)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			53,865		23,042
Cash and cash equivalents at beginning of year			695,680		672,638
Cash and cash equivalents at end of year			749,544		695,680

COMMUNITY CHILDCARE CENTRES TRADING AS GROWING PLACES NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Community Childcare Centres is a private company limited by guarantee incorporated in England and Wales. The registered office is Growing Places@Mill Hill, Mill Road, Waterlooville, Hants, PO7 7DB.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)". The charity is a Public Benefit Entity as defined by FRS 102.

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

A liability is recognised once a constructive or legal obligation is identified, settlement is probable and the amount can be measured reliably. Costs are allocated to expenditure headings that aggregate similar costs to that category and where costs cannot be directly attributed, they are termed support or governance costs and allocated to the charity's activities.

The charity is potentially exempt from taxation by virtue of its charitable status and the exemptions that conveys. The charity is not VAT registered and any irrecoverable VAT associated with expenditure is allocated to the same cost headings as the expenditure it relates to.

1.6 Tangible fixed assets

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

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

Freehold land and buildings	2% on buildings, 0% on land
Leasehold land and buildings	The length of the lease or 10 years if not determined.
Fixtures and fittings	25% reducing balance
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

1 Accounting policies

(Continued)

Basic financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

1.10 Employee benefits

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

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

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

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

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

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021 £	2021 £	2021 £	2020 £
Donations and gifts	120	9	129	-
Grants receivable for core activities	324,276	8,099	332,375	48,020
	<u>324,396</u>	<u>8,108</u>	<u>332,504</u>	<u>48,020</u>
Grants receivable for core activities				
CJRS	263,083	-	263,083	18,482
Local Authority re Saturday Club	-	8,099	8,099	-
Hampshire County Council	37,163	-	37,163	-
Fareham BC	6,486	-	6,486	-
HSDC - Apprentices	3,500	-	3,500	-
Other	14,044	-	14,044	29,538
	<u>324,276</u>	<u>8,099</u>	<u>332,375</u>	<u>48,020</u>

4 Charitable activities

	Childcare	Community Larder	Total 2021	Childcare
	2021 £	2021 £	£	2020 £
Services provided under contract	1,873,299	-	1,873,299	2,260,555
Performance related grants	24,710	22,872	47,582	-
T shirts, bags and fleeces	75	-	75	-
	<u>1,898,084</u>	<u>22,872</u>	<u>1,920,956</u>	<u>2,260,555</u>
Analysis by fund				
Unrestricted funds	1,898,084	-	1,898,084	2,260,555
Restricted funds	-	22,872	22,872	-
	<u>1,898,084</u>	<u>22,872</u>	<u>1,920,956</u>	<u>2,260,555</u>

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities

	Unrestricted funds	Total
	2021	2020
	£	£
Fundraising events	908	-
	<u> </u>	<u> </u>

6 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	303	1,488
	<u> </u>	<u> </u>

7 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Advertising	24,604	-
Other fundraising costs	-	559
	<u> </u>	<u> </u>
Fundraising and publicity	24,604	559
	<u> </u>	<u> </u>
	<u>24,604</u>	<u>559</u>
	<u> </u>	<u> </u>

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable activities

	Charitable Expenditure	Charitable Expenditure
	2021	2020
	£	£
Staff costs	1,520,444	1,610,033
Depreciation and impairment	23,883	38,108
Premises, rent, rates & utilities	208,137	200,774
Childcare - consumables	74,794	197,823
Motor running costs	12,155	-
Staff training, uniform & welfare	19,116	-
Premises maintenance	70,762	-
Cleaning	9,348	10,442
Equipment maintenance	2,831	-
Small equipment replacement	3,030	-
Loss on disposal of assets	2,414	-
	<u>1,946,914</u>	<u>2,057,180</u>
Share of support costs (see note 9)	236,632	259,834
Share of governance costs (see note 9)	11,320	8,239
	<u>2,194,866</u>	<u>2,325,253</u>
Analysis by fund		
Unrestricted funds	2,192,962	2,325,253
Restricted funds	1,904	-
	<u>2,194,866</u>	<u>2,325,253</u>

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs £	Governance costs £	2021 £	Support costs £	Governance costs £	2020 £
Staff costs	181,735	-	181,735	215,094	-	215,094
Printing, postage, stationery & copier	6,551	-	6,551	7,692	-	7,692
Telephone	12,362	-	12,362	-	-	-
Legal & professional	6,435	-	6,435	5,455	-	5,455
Insurance	8,652	-	8,652	-	-	-
Subscriptions & licences	5,573	-	5,573	-	-	-
IT support and consumables	4,250	-	4,250	-	-	-
Bank charges	638	-	638	-	-	-
Non child resources	2,503	-	2,503	-	-	-
Miscellaneous	7,933	-	7,933	31,593	-	31,593
Audit fees	-	11,320	11,320	-	8,094	8,094
Other governance costs	-	-	-	-	145	145
	<u>236,632</u>	<u>11,320</u>	<u>247,952</u>	<u>259,834</u>	<u>8,239</u>	<u>268,073</u>
Analysed between						
Charitable activities	<u>236,632</u>	<u>11,320</u>	<u>247,952</u>	<u>259,834</u>	<u>8,239</u>	<u>268,073</u>

Governance costs includes payments to the auditors of the 2020 financial statements of £nil (2020- £5,000) for audit fees, and £4,120 (2020 - £3,094) for other services. The accounts include a provision of £6,000 plus VAT for the audit of the financial statements for the year ended 31 March 2021.

Miscellaneous costs (2020 - £31,593) include a number of cost categories which have been shown separately in the financial statements for the year ended 31 March 2021.

10 Trustees

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

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

11 Employees

Number of employees

The average monthly number of employees during the year was:

2021	2020
Number	Number
124	122
=====	=====

Employment costs

	2021	2020
	£	£
Wages and salaries	1,574,482	1,719,548
Social security costs	86,534	76,295
Other pension costs	41,163	29,284
	=====	=====
	1,702,179	1,825,127
	=====	=====

Key management personnel is defined as the senior leadership team, whose total remuneration including employer's national insurance and pension contributions for the year was £159,587.

Annual remuneration for the purposes of disclosing higher paid employees excludes employer's pension contributions.

The number of employees whose annual remuneration was £60,000 or more were:

	2021	2020
	Number	Number
£60,000 - £69,999	1	-
	=====	=====

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

12 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2020	170,902	110,976	181,518	46,689	510,085
Additions	3,374	4,433	10,588	23,129	41,524
Disposals	(13,708)	(442)	(59,687)	-	(73,837)
At 31 March 2021	160,568	114,967	132,419	69,818	477,772
Depreciation and impairment					
At 1 April 2020	21,521	18,493	161,489	32,331	233,834
Depreciation charged in the year	2,719	11,275	5,563	4,326	23,883
Eliminated in respect of disposals	(13,708)	(88)	(57,626)	-	(71,422)
At 31 March 2021	10,532	29,680	109,426	36,657	186,295
Carrying amount					
At 31 March 2021	150,036	85,287	22,993	33,161	291,477
At 31 March 2020	149,381	92,484	20,028	14,358	276,251

13 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	17,600	15,856
Other debtors	-	18,482
Prepayments and accrued income	21,210	7,747
	38,810	42,085

14 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	17,472	17,799
Trade creditors	46,697	33,730
Other creditors	22,437	6,662
Accruals and deferred income	7,200	5,000
	93,806	63,191

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds		Movement in funds		
	Incoming resources	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£	£
HBC re Community Larder	-	-	9,536	(1,904)	7,632
Saturday Club	-	-	8,099	-	8,099
Community Larder Donations	-	-	13,336	-	13,336
	<u>-</u>	<u>-</u>	<u>30,971</u>	<u>(1,904)</u>	<u>29,076</u>

Community Larder - the community larder project creates a resource for local people to access affordable food and for families to learn to cook healthily on a budget.

Saturday Club - this funding provides access to weekend clubs for families who otherwise could not afford it.

16 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Fund balances at 31 March 2021 are represented by:				
Tangible assets	291,477	-	291,477	276,251
Current assets/(liabilities)	665,472	29,076	694,548	674,574
	<u>956,949</u>	<u>29,076</u>	<u>986,025</u>	<u>950,825</u>

17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	145,644	132,374
Between two and five years	490,966	519,467
	<u>636,610</u>	<u>651,841</u>

COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021

18 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

19 Cash generated from operations	2021	2020
	£	£
Surplus/(deficit) for the year	35,201	(15,749)
Adjustments for:		
Investment income recognised in statement of financial activities	(303)	(1,488)
Depreciation and impairment of tangible fixed assets	23,883	38,108
Movements in working capital:		
Decrease in debtors	3,275	3,306
Increase in creditors	30,615	9,906
Cash generated from operations	92,671	34,083

20 Analysis of changes in net funds

The charity had no debt during the year.

21 Prior period adjustment

Changes to the balance sheet

	At 31 March 2020		
	As previously reported	Adjustment	As restated
	£	£	£
Fixed assets			
Tangible assets	296,164	(19,913)	276,251
Capital funds			
Income funds			
Unrestricted funds	970,738	(19,913)	950,825
Total equity	970,738	(19,913)	950,825

**COMMUNITY CHILDCARE CENTRES
TRADING AS GROWING PLACES
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2021**

21 Prior period adjustment

(Continued)

	At 31 March 2020		
	As previously reported	Adjustment	As restated
	£	£	£
Fixed assets			
Changes to the profit and loss account			
	Period ended 31 March 2020		
	As previously reported	Adjustment	As restated
	£	£	£
Charitable activities	2,305,340	19,913	2,325,253
Net movement in funds	4,164	(19,913)	(15,749)

The prior period adjustment arose because of the reclassification of some of the charity's assets. Different classes of assets wear out at different rates and the adjustment reflects the extra depreciation on the reclassified assets.