

Charity registration number 1086957

Company registration number 4148695 (England and Wales)

**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

# COMMUNITY CHILDCARE CENTRES

## TRADING AS GROWING PLACES

### LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	Matthew Goodwin (Chair)	
	Sue Cleaveley (Vice Chair)	
	Michael Fountain	
	Christina Gray	
	Emma Jervis	
	Jackie Warren	
	Stephanie Cufley	(Appointed 14 December 2021)
	Sophy Louth	(Appointed 14 December 2021)
	Rachel Parsons	(Appointed 14 December 2021)
<b>Charity number</b>	1086957	
<b>Company number</b>	4148695	
<b>Principal address</b>	Growing Places@Mill Hill Mill Road Waterlooville Hants PO7 7DB	
<b>Registered office</b>	Growing Places@Mill Hill Mill Road Waterlooville Hants PO7 7DB	
<b>Auditor</b>	F J Wilde FCCA MBA DChA Warner Wilde 4 Marigold Drive Bisley Surrey GU24 9SF	

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## TRUSTEE / DIRECTORS REPORT – 1<sup>st</sup> April 2021 - 31<sup>st</sup> March 2022

### **Introduction**

The Trustees / Directors present their annual report and audited accounts for the year ending 31 March 2022.

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 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)".

### **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 9 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&HC)
- 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, Kentridge Road, Waterlooville Hants (Asc) Re-opened Sept 2021

Growing Places @ Little Acorns our outdoor learning environment used by our Nurseries and Out of school clubs and the local community, registered as a Nursery in 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 £10.00 in the event of a winding up.

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	Community Trustee	14.03.2013	11.11.2019 CHAIR	n/a
Christina Gray	Parent Trustee	10.02.2020		
Emma Jervis	Community Trustee	23.12.2016	n/a	n/a
Lucy Rolfe	Community Trustee	27.11.2018	n/a	5.7.21
Jackie Warren	Chief Executive Officer (CEO)	29.04.2013	n/a	n/a
Sophy Louth	Community Trustee	14.11.21		
Stephanie Cufley	Parent Trustee	14.12.21		
Rachel Parsons	Parent Trustee	14.11.21		

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

Setting Leadership Teams	
Cowplain	Nursery: Rachel Oakshott-Evans & Emma Quance After-School (OOS): Emma Quance
Emsworth	After-School (OOS): Mandy Partridge (Left 25/2/22) Angela McGeady
Havant	Nursery: Jess Eaton
Mill Hill	Nursery: Jackie Warren After-School (OOS): Belinda Lipscomb (left Sept 21) Chris Warren Holiday Club (OOS): Chris Warren
Morelands	Nursery: Sam Martin After-School (OOS): Nicola Warren (Left 15/10/21) Kerrie Morgan (15/11/21)
Oak Meadow	Nursery: Stella Ioannou After-School (OOS): Shelby Tyler Holiday Club (OOS): Shelby Tyler
Merryfields	Nursery: Jayne Grist
Berewood ASC	Belinda Lipscomb

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.
- 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**

### **'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:**

***Growing Places is a charitable company, committed to enhancing lives, raising aspirations and creating opportunities for all stakeholders (children, their families, employees, volunteers and the Community)***

### **ETHOS / CULTURE:**

***Growing Places RAISES ASPIRATIONS for all who are part of our settings***

We provide a range of opportunities to encourage children to explore, think for themselves, work collaboratively with others, recognising that it is only through making mistakes that real learning happens. In doing so, we build children's resilience, self-esteem and self-belief, encouraging positive attitudes for life.

### **To do this, we:**

- Value each child as an individual, with rights, responsibilities and a voice that should be heard.
- Value our teams, ensuring continued investment in professional development, to be the best we can be.
- Value our families and wider community: creating a diverse environment with tolerance and understanding towards each other, recognising and valuing the importance of childhood

To fulfil this Mission, we will focus on:

- 1) Be committed to safeguarding and promoting the welfare of Children and Young people
- 2) Delivering an excellent service, which is flexible in meeting individual and community need(s)
- 3) Strengthening parental and community partnerships
- 4) Growing our people, securing the team of the future
- 5) Developing the Growing Places Approach including (Childcare and Education, Community and Training)
- 6) Ensuring good governance
- 7) 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.

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**

Our CEO was recognised by the NHS as an Angel of support.

All settings were restructured and reset up with new & refreshed environments and resources to support the changes in our children and procedures post covid, whilst still being mindful of retaining the highest standards of hygiene & cleaning practices.

Alongside this we offered staff training to enhance all teams understanding and confidence in the Growing Places Approach to childcare & Education. Maintaining original values & ethos, whilst acknowledging that families and children's needs were very different to pre covid. We recognised that we were going to have to make changes to the opportunities for our children and that team members would need support to offer these enhanced opportunities.

The lead team developed procedures to consolidate practice across settings, reviewing the rhythm of the day and making changes to the organisation of the day and planning.

All settings have had money invested in refurbishments; general maintenance & additional spaces created by building cabins. Outdoor spaces have also been reviewed and developed.

We have continued to reach out to our local communities & share GP kindness, delivering flowers, hampers and share time with our elderly friends in Woodland's care home.

We held a trial of a small group of children attending the care home every day over a 4-week period & documented the impact on both children and the elderly, to enable us to investigate and take further next year, hoping to gain new partners in this important research.

We have introduced a process to support all settings identify & make improvements to the service they offer & ensure we maintain a consistent approach in all of our settings. The lead team share their findings with each other & the management team to develop an action plan for success.

We continue to recognise that our greatest asset is our teams and have continued to invest in team members professional development, including a robust induction programme, online learning opportunities for all as well as more specific courses being identified and accessed to support development of skills and expertise.

We identified that there will need to be a huge investment in staff retraining and upskilling next year, if we are to continue to meet the changing needs of our children and families, including emotional wellbeing, speech & Language, Communication & professional training courses.

The Community hub has continued to grow & develop, with more families accessing the pantry and being signposted for other help. We also have extended the pantry to offer toiletries, baby products, clothing & toys to families.

We have been working in partnership with other agencies to support families through the community hub, including health visitors and citizens advice bureau this year.



## Future Plans:

- 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!
- To investigate training opportunities that meet our teams growing professional needs, identify individuals training needs and match the 2 for growing our own expertise within Growing Places, that can then be shared internally & externally.
- To develop a brochure for parents, explaining how we work, what they can expect and what we expect from them.
- Developing our relationships and work with Reggio Children & Sightlines Initiative
- Secure funding for the community work we do & want to develop, in partnership with other agencies to develop this Family Hub.
- Continue to research & work with others in the community to secure funding for and developing services to offer varied opportunities for 5–16-year-olds to feel valued members of the community, as strong citizens, with a voice and a contribution to make.
- To deliver a management training programme to all new managers & rising managers
- To invest time & finance in identifying & supporting the emotional & wellbeing needs of our team members as well as children and families.
- 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 recognised as one of the leaders in innovation in early years – regular professional articles published – look at the potential to apply for Awards.
- Continue Ecology and sustainability methods at all settings and aim to develop a recycling centre for waste materials from local businesses to be used in our settings, other nurseries and the local communities.
- Plan to recruit a Maintenance person.
- Cowplain architect advice about restructuring building and outdoor space and kitchen development to allow internal meal preparation.
- Continue to research the possibility of opening a school / alternative curriculum run following Growing Places Approach.
- Continue to actively seek out new options for the development of Havant Academy nursery, possibly a new build.
- Develop Level 3, 4 Childcare courses fit for purpose, liaising with curriculum designer from Cache or other further educational establishments, for Professional Development.
- Hold an end of 5-year exhibition (June) to share our findings on connections and relationships in early childhood – reviewed and to be shared in June 2023 when Mill Hill has its late 20th birthday party! 2023 for all parents and past staff members. David Willetts opened Mill Hill Nursery in 2001, so we would like to invite him back for 2023.
- Develop the intergenerational program across all Growing Places settings, seeking like minded partners.
- To introduce a new role of home link support worker, to meet the demand for more family support across settings.





## **FINANCIAL SUMMARY**

The 'Statements of Financial Activity' shows a year-end surplus of £209,815.  
The surplus is due to good financial management.

Prior year dealing with Covid situation – surplus was considerably lower in 20/21  
Little Acorns opening as a full Nursery  
Berewood Afterschool reopening in Sept 2021  
HAF Payments (Hampshire County Council scheme) for Holiday Club Spaces

Calculation of the profit in 21/22, % surplus to be given to staff in a bonus payment 22/23  
Looking for land to purchase in 22/23 – Agreed with Board Trustees £125K

With the above expenditure in 22/23, this is in line with company financial procedures, risk management and reserves policies (minimum 0.1% on turnover).

## **Income**

Overall, income has increased by 16.9% on 20/21 (32.36% excluding CRJS).

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

SETTING	2021/2022	2020/2021	2019/2020	2018/2019
Mill Hill Nursery	£495,461	£424,170	£469,291	£449,115
Cowplain Nursery	£221,851	£141,015	£130,777	£88,736
Havant Academy Nursery	£356,215	£274,189	£339,888	£297,121
Oak Meadow Nursery	£387,920	£327,941	£387,752	£430,352
Morelands Nursery	£394,186	£351,250	£376,892	£344,331
Merryfields Nursery	£252,266	£180,962	£193,747	£59,189
Oak Meadow OOS	£51,117	£24,188	£97,099	£98,305
Morelands After-school	£51,863	£30,547	£52,575	£46,428
Mill Hill OOS	£111,670	£66,648	£66,459	£75,390
Emsworth After-school	£45,326	£21,822	£37,740	£28,466
Cowplain After-school	£43,293	£17,181	£51,299	£40,454
Berewood After-school	£39,982	*	£49,629	£34,381
Little Acorns	£58,250	£10,030	£6,089	£360

## **Expenditure**

Overall, expenditure has increased by 9.3% (decrease of 4.57% in 20/21) to meet additional childcare provision requirements in settings (e.g. staffing, rents, insurance and resources).

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

## **Tangible fixed assets**

Growing Places this year has developed outside spaces and invested in Outdoor Cabins at several of our sites to encourage outside learning and play. We have developed our Growing Places Centre for Professional Development utilising part of the Mill Hill Primary School site; we have equipped it to support the staff and adult learning that we wish to develop. Continued investment in some IT equipment has again been made. Included in this is also the



site that Growing Places own know as Little Acorns based at Wickham. Purchased Transit van for use of caretaker jobs throughout company.

Total tangible fixed assets are worth £316,995 (21/22) £291,477 (20/21),

## **Current Assets and liabilities**

We continue to monitor the levels of debt, in relation to fees invoiced. Our trade debtors currently stands at £40,110, 20/21: £17,600. which is 1.52% of turnover. Several bad debts have not been recoverable and have been written off as they relate to long term debts £6,503 (21/22), £8,102 (20/21). Total debtors of £62,436, includes £22,327 relating to prepayments for Rent, Lease, and SLA

We will monitor debtors and implement procedures for prompt and recovery of outstanding balances.

Creditor liabilities, £87,751 is slightly lower than previous year. (2021: £93,806)

## **Reserves Policy**

As a not-for-profit organisation, COMMUNITY CHILDCARE CENTRES (Growing Places) hold 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 £1,163,116, (21/22), £986,025 20/21). In terms of expenditure this is approx. 42% of expenditure, which amounts to approx. 6 months continued business stability, should income/turnover stop.

As such, the reserves are held to:

- Cover at least three months employee's salaries
- Help manage unforeseen financial difficulties, including changes in income (e.g., government Early Years 2yr/3yr old grant funds; SEN funding changes), 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.

We will continue to deliver 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 21 December 2022 and signed on its behalf by:

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*S. M. Cheaveley*  
SUSAN CHEAVELEY (VICE CHAIR)  
Trustee

**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**STATEMENT OF TRUSTEES' RESPONSIBILITIES**  
***FOR THE YEAR ENDED 31 MARCH 2022***

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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; 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

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#### Opinion

We have audited the financial statements of Community Childcare Centres (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, 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 2022 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

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

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

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

#### Other information

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

We have nothing to report in this regard.

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

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## **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.

## **Auditor's responsibilities for the audit of the financial statements**

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

# **COMMUNITY CHILDCARE CENTRES**

## **TRADING AS GROWING PLACES**

### **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

#### **TO THE TRUSTEES OF COMMUNITY CHILDCARE CENTRES**

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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:

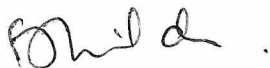
- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge and experience of the charity and early years childcare 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**

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This report is made solely to the company's members, as a body, in accordance with section 391 of the Companies Act 2014. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.



**F J Wilde FCCA MBA DChA  
Senior Statutory Auditor**

21 December 2022  
.....

**Chartered Certified accountants  
Statutory Auditor**

Warner Wilde  
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 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 2022**

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
Donations and legacies	3	58,091	-	58,091	324,396	8,108	332,504
Charitable activities	5	2,573,362	3,580	2,576,942	1,898,084	22,872	1,920,956
Other trading activities	4	1,876	-	1,876	908	-	908
Investments	6	111	-	111	303	-	303
<b>Total income</b>		<b>2,633,440</b>	<b>3,580</b>	<b>2,637,020</b>	<b>2,223,691</b>	<b>30,980</b>	<b>2,254,671</b>
<b>Expenditure on:</b>							
Raising funds	7	12,600	-	12,600	24,604	-	24,604
Charitable activities	8	2,414,673	730	2,415,403	2,192,962	1,904	2,194,866
<b>Total expenditure</b>		<b>2,427,273</b>	<b>730</b>	<b>2,428,003</b>	<b>2,217,566</b>	<b>1,904</b>	<b>2,219,470</b>
<b>Net income for the year/ Net movement in funds</b>		<b>206,167</b>	<b>2,850</b>	<b>209,017</b>	<b>6,125</b>	<b>29,076</b>	<b>35,201</b>
Fund balances at 1 April 2021		956,949	29,076	986,025	950,824	-	950,824
<b>Fund balances at 31 March 2022</b>		<b>1,163,116</b>	<b>31,926</b>	<b>1,195,042</b>	<b>956,949</b>	<b>29,076</b>	<b>986,025</b>

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 2022**

	Notes	2022 £	£	2021 £	£
<b>Fixed assets</b>					
Tangible assets	13		316,995		291,477
<b>Current assets</b>					
Debtors	14	62,436		38,810	
Cash at bank and in hand		903,362		749,544	
		<u>965,798</u>		<u>788,354</u>	
<b>Creditors: amounts falling due within one year</b>	15	<u>(87,751)</u>		<u>(93,806)</u>	
Net current assets			878,047		694,548
<b>Total assets less current liabilities</b>			<u>1,195,042</u>		<u>986,025</u>
<b>Income funds</b>					
Restricted funds	16		31,926		29,076
Unrestricted funds			1,163,116		956,949
			<u>1,195,042</u>		<u>986,025</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 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

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 21 December 2022

Sue Cleaveley (Vice Chair)  
**Trustee**

**Company registration number 4148695**

# **COMMUNITY CHILDCARE CENTRES**

## **TRADING AS GROWING PLACES**

### **NOTES TO THE FINANCIAL STATEMENTS**

#### **FOR THE YEAR ENDED 31 MARCH 2022**

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## **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 2022**

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**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 the statement of financial activities.

**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 2022**

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**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.

**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	2022 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	20		210,691		92,671
<b>Investing activities</b>					
Purchase of tangible fixed assets		(62,123)		(41,525)	
Proceeds on disposal of tangible fixed assets		5,139		2,415	
Interest received		111		303	
<b>Net cash used in investing activities</b>			(56,873)		(38,807)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			153,818		53,864
Cash and cash equivalents at beginning of year			749,544		695,680
<b>Cash and cash equivalents at end of year</b>			903,362		749,544

**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**2 Critical accounting estimates and judgements**

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

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

**3 Donations and legacies**

	<b>Unrestricted funds</b>	Unrestricted funds	Restricted funds	Total
	<b>2022</b>	2021	2021	2021
	<b>£</b>	£	£	£
Donations and gifts	-	120	9	129
Grants receivable for core activities	58,091	324,276	8,099	332,375
	<u>58,091</u>	<u>324,396</u>	<u>8,108</u>	<u>332,504</u>
<b>Grants receivable for core activities</b>				
CJRS	-	263,083	-	263,083
Local Authority re Saturday Club	-	-	8,099	8,099
Hampshire County Council	-	37,163	-	37,163
Fareham BC	19,239	6,486	-	6,486
HSDC - Apprentices	6,663	3,500	-	3,500
Connect 4	8,355	-	-	-
HMRC SSP	5,859	-	-	-
HubHub Foundation	3,000	-	-	-
Other	14,975	14,044	-	14,044
	<u>58,091</u>	<u>324,276</u>	<u>8,099</u>	<u>332,375</u>

**4 Other trading activities**

	<b>Unrestricted funds</b>	Unrestricted funds
	<b>2022</b>	2021
	<b>£</b>	£
Fundraising events	<u>1,876</u>	<u>908</u>

**COMMUNITY CHILDCARE CENTRES  
TRADING AS GROWING PLACES  
STATEMENT OF CASH FLOWS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**5 Charitable activities**

	Childcare	Community Larder	Total 2022	Childcare	Community Larder	Total 2021
	2022	2022		2021	2021	
	£	£	£	£	£	£
Services provided under contract	2,549,313	-	2,549,313	1,873,299	-	1,873,299
Performance related grants	-	3,580	3,580	24,710	22,872	47,582
T shirts, bags and fleeces	-	-	-	75	-	75
Other income	24,049	-	24,049	-	-	-
	<u>2,573,362</u>	<u>3,580</u>	<u>2,576,942</u>	<u>1,898,084</u>	<u>22,872</u>	<u>1,920,956</u>
Analysis by fund						
Unrestricted funds	2,573,362	-	2,573,362	1,898,084	-	1,898,084
Restricted funds	-	3,580	3,580	-	22,872	22,872
	<u>2,573,362</u>	<u>3,580</u>	<u>2,576,942</u>	<u>1,898,084</u>	<u>22,872</u>	<u>1,920,956</u>

**6 Investments**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	<u>111</u>	<u>303</u>

**7 Raising funds**

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
<u>Fundraising and publicity</u>		
Advertising	<u>12,600</u>	<u>24,604</u>
	<u>12,600</u>	<u>24,604</u>



**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**8 Charitable activities**

	<b>Charitable Expenditure 2022 £</b>	<b>Charitable Expenditure 2021 £</b>
Staff costs	1,651,876	1,520,444
Depreciation and impairment	31,466	23,883
Premises, rent, rates & utilities	198,771	208,137
Childcare - consumables	76,979	74,794
Motor running costs	15,588	12,155
Staff training, uniform & welfare	26,461	19,116
Premises maintenance	29,977	70,762
Cleaning	7,621	9,348
Equipment maintenance	3,226	2,831
Small equipment replacement	1,989	3,030
Loss on disposal of assets	5,139	2,414
	<u>2,049,093</u>	<u>1,946,914</u>
Grant funding of activities (see note 9)	311	-
Share of support costs (see note 10)	358,259	236,632
Share of governance costs (see note 10)	7,740	11,320
	<u>2,415,403</u>	<u>2,194,866</u>
<b>Analysis by fund</b>		
Unrestricted funds	2,414,673	2,192,962
Restricted funds	730	1,904
	<u>2,415,403</u>	<u>2,194,866</u>

**9 Grants payable**

	<b>Charitable Expenditure 2022 £</b>	<b>2021 £</b>
Grants to institutions:		
Grants to individuals	311	-
	<u>311</u>	<u>-</u>

-

**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**10 Support costs**

	<b>Support costs</b>	<b>Governance costs</b>	<b>2022</b>	<b>Support costs</b>	<b>Governance costs</b>	<b>2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Staff costs	264,371	-	264,371	181,735	-	181,735
Printing, postage, stationery & copier	8,131	-	8,131	6,551	-	6,551
Telephone	12,511	-	12,511	12,362	-	12,362
Legal & professional	15,239	-	15,239	6,435	-	6,435
Insurance	8,787	-	8,787	8,652	-	8,652
Subscriptions & licences	7,793	-	7,793	5,573	-	5,573
IT support and consumables	6,012	-	6,012	4,250	-	4,250
Bank charges	647	-	647	638	-	638
Non child resources	20,040	-	20,040	2,503	-	2,503
Miscellaneous	14,728	-	14,728	7,933	-	7,933
Audit fees	-	7,740	7,740	-	11,320	11,320
	<u>358,259</u>	<u>7,740</u>	<u>365,999</u>	<u>236,632</u>	<u>11,320</u>	<u>247,952</u>
Analysed between Charitable activities	<u>358,259</u>	<u>7,740</u>	<u>365,999</u>	<u>236,632</u>	<u>11,320</u>	<u>247,952</u>

Governance costs includes a provision of £6,450 plus VAT (2021: £6,000 plus VAT) for the preparation and audit of the financial statements.

**11 Trustees**

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

**12 Employees**

The average monthly number of employees during the year was:

<b>2022</b>	<b>2021</b>
<b>Number</b>	<b>Number</b>
<u>118</u>	<u>124</u>

**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**12 Employees**

**(Continued)**

<b>Employment costs</b>	<b>2022 £</b>	<b>2021 £</b>
Wages and salaries	1,766,735	1,574,482
Social security costs	109,404	86,534
Other pension costs	40,108	41,163
	<u>1,916,247</u>	<u>1,702,179</u>

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 £181,668 (2021: £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 more than £60,000 is as follows:

	<b>2022 Number</b>	<b>2021 Number</b>
£60,000 - £69,999	-	1
£70,000 - £79,999	1	-
	<u>1</u>	<u>-</u>

**13 Tangible fixed assets**

	<b>Freehold land and buildings</b>	<b>Leasehold land and buildings</b>	<b>Fixtures and Motor vehicles fittings</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>				
At 1 April 2021	160,568	114,967	132,419	477,772
Additions	9,109	33,130	10,884	62,123
Disposals	-	(4,433)	(18,721)	(25,354)
At 31 March 2022	<u>169,677</u>	<u>143,664</u>	<u>124,582</u>	<u>514,541</u>
<b>Depreciation and impairment</b>				
At 1 April 2021	10,532	29,680	109,427	186,296
Depreciation charged in the year	611	13,466	8,434	31,465
Eliminated in respect of disposals	-	(222)	(18,721)	(20,215)
At 31 March 2022	<u>11,143</u>	<u>42,924</u>	<u>99,140</u>	<u>197,546</u>
<b>Carrying amount</b>				
At 31 March 2022	<u>158,534</u>	<u>100,740</u>	<u>25,442</u>	<u>316,995</u>
At 31 March 2021	<u>150,036</u>	<u>85,287</u>	<u>22,993</u>	<u>291,477</u>

**COMMUNITY CHILDCARE CENTRES  
TRADING AS GROWING PLACES  
STATEMENT OF CASH FLOWS (CONTINUED)  
FOR THE YEAR ENDED 31 MARCH 2022**

**14 Debtors**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Amounts falling due within one year:</b>		
Trade debtors	39,043	17,600
Other debtors	1,066	-
Prepayments and accrued income	22,327	21,210
	<u>62,436</u>	<u>38,810</u>

**15 Creditors: amounts falling due within one year**

	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Other taxation and social security	21,354	17,472
Trade creditors	12,046	46,697
Other creditors	43,891	22,437
Accruals and deferred income	10,460	7,200
	<u>87,751</u>	<u>93,806</u>

**16 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:

	<b>Movement in funds</b>			<b>Movement in funds</b>		
	<b>Incoming resources £</b>	<b>Resources expended £</b>	<b>Balance at 1 April 2021 £</b>	<b>Incoming resources £</b>	<b>Resources expended 31 March 2022 £</b>	<b>Balance at 31 March 2022 £</b>
HBC re Community Larder	9,545	(1,904)	7,641	-	(730)	6,911
Saturday Club	8,099	-	8,099	-	-	8,099
Community Larder Donations	13,336	-	13,336	3,580	-	16,916
	<u>30,980</u>	<u>(1,904)</u>	<u>29,076</u>	<u>3,580</u>	<u>(730)</u>	<u>31,926</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.

**COMMUNITY CHILDCARE CENTRES**  
**TRADING AS GROWING PLACES**  
**STATEMENT OF CASH FLOWS (CONTINUED)**  
**FOR THE YEAR ENDED 31 MARCH 2022**

**17 Analysis of net assets between funds**

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	310,427	6,568	316,995	291,477	-	291,477
Current assets/ (liabilities)	852,689	25,358	878,047	665,472	29,076	694,548
	<u>1,163,116</u>	<u>31,926</u>	<u>1,195,042</u>	<u>956,949</u>	<u>29,076</u>	<u>986,025</u>

**18 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:

	2022 £	2021 £
Within one year	130,532	145,644
Between two and five years	474,936	490,966
	<u>605,468</u>	<u>636,610</u>

**19 Related party transactions**

There were no disclosable related party transactions during the year (2021 - none).

**20 Cash generated from operations**

	2022 £	2021 £
Surplus for the year	209,017	35,201
Adjustments for:		
Investment income recognised in statement of financial activities	(111)	(303)
Depreciation and impairment of tangible fixed assets	31,466	23,883
Movements in working capital:		
(Increase)/decrease in debtors	(23,626)	3,275
(Decrease)/increase in creditors	(6,055)	30,615
<b>Cash generated from operations</b>	<u>210,691</u>	<u>92,671</u>

**21 Analysis of changes in net funds**

The charity had no debt during the year.