

CAWTHORNE CHILDREN'S CENTRE

England & Wales · Charity number 1098976

Details

Status Registered

Legal form Charitable company

Company number [04577926](#)

Registered 2003-08-13

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

Contact

Address Cawthorne Childrens Centre
Taylor Hill
Cawthorne
Barnsley
S75 4HB

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Website www.cawthornechildrenscentre.co.uk

Activities

Objects: TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN UNDER THE AGE OF ELEVEN BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS SEE MEMORANDUM FOR FURTHER DETAILS

Activities: Children's centre for pre-school children

Classification

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

Geography

- Barnsley

Finances

Period end	Income	Expenditure	Assets	Employees
2025-01-31	£495,683	£459,498	-	-
2024-01-31	£474,178	£416,482	-	-
2023-01-31	£418,497	£440,754	-	-
2022-01-31	£444,641	£484,583	-	-
2021-01-31	£409,297	£413,965	-	-

Trustees

Name	Role	Appointed
Craig Prosser	Chair	2022-05-16
Andrew Rose		2018-05-02
Jessica McNally		2025-03-03
Sarah Jewitt		2023-11-27
Sarah Keep		2025-02-10

CAWTHORNE CHILDREN'S CENTRE

England & Wales - Charity number 1098976

Accounts

REGISTERED COMPANY NUMBER: 04577926 (England and Wales)
REGISTERED CHARITY NUMBER: 1098976

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 January 2025
for
Cawthorne Children's Centre

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Cawthorne Children's Centre

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for the Year Ended 31 January 2025**

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Cawthorne Children's Centre

**Reference and Administrative Details
for the Year Ended 31 January 2025**

TRUSTEES	Mr T J Robinson (resigned 15.7.24) Mr A Rose Mr J Moate (resigned 9.9.24) Mr C E Prosser Mrs S B Jewitt Dr S L Keep (appointed 10.2.25) Miss J E McNally (appointed 10.3.25)
COMPANY SECRETARY	Mr A Rose
REGISTERED OFFICE	Taylor Hill Cawthorne Barnsley South Yorkshire S75 4HB
REGISTERED COMPANY NUMBER	04577926 (England and Wales)
REGISTERED CHARITY NUMBER	1098976
INDEPENDENT EXAMINER	Harris & Co Limited Chartered Accountants Marland House 13 Huddersfield Road Barnsley South Yorkshire S70 2LW
EXECUTIVE TEAM	Ms R Lofthouse Ms L Skelley Ms K Allsopp Ms J Baker (to July 2024) Ms S Gooseman (from August 2024)

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The principal objective of Cawthorne Children's Centre is to enhance the education and development of pre-school age children. The aims of the charity are:

- to provide a safe and stimulating environment that encourages the physical, intellectual, language, emotional and social development of the children;
- to provide structured activities to develop children's skills enabling them to reach their full potential;
- to work alongside parents and carers in identifying a child's needs, monitoring and then responding appropriately;
- to work within a framework that ensures equality of opportunity for all.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENTS AND PERFORMANCE

During the period the Centre was successful in continuing to enhance the development and education of children by encouraging parents and carers to understand and provide for the needs of their children through community groups. The Centre was rated as outstanding by Ofsted in October 2022.

FINANCIAL REVIEW

Cawthorne Children's Centre had an excess of income over expenditure of £36,185 (2024 income over expenditure: £57,696) and had unrestricted funds carried forward as at 31 January 2025 of £162,639 (2024: £116,059) and restricted funds carried forward of £51,970 (2024: £62,365).

All unrestricted reserves of the Charity are used for the purposes of achieving the Charity's objectives and aims. The restricted reserves are used for capital expenditure and will be utilised by the depreciation of the long leasehold.

Cawthorne Children's Centre is as popular as ever and remains competitive in the market place, with numerous enquiries and a waiting list, which demonstrates the strength of the offering. Although Cawthorne Children's Centre is subject to influences from the wider economy, including inflationary pressures and increasing base costs, the Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security.

Furthermore, the Trustees and Centre Managers regularly review operational matters. Within that context the Trustees and the Centre Management have put in place measures to ensure the viable operational management of Cawthorne Children's Centre, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre regularly reviews and enhances its fundraising activities and applying for grants, where appropriate. A business plan has been prepared and is reviewed regularly. The business plan is being implemented and considers the wider offer of Cawthorne Children's Centre, including the recently re-opened provision for babies and further staff recruitment. This further strengthens the business, allowing it to cover the full age range of EYFS funding from baby through to school age and wrap around care.

FUTURE PLANS

The Charity has no plans to expand its activities and will continue to strive to meet its charitable objectives in the community in which it operates.

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cawthorne Children's Centre is a charitable company limited by guarantee, incorporated on 30 October 2002 and registered as a Charity (1098976). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of one year after which they are eligible for re-election at the next Annual General Meeting.

FUNDS HELD AS CUSTODIAN FOR OTHERS

The charity does not hold any funds as custodian trustee for other persons or organisations.

INDEPENDENT EXAMINER

Ian Bragger has been appointed as independent examiner for the ensuing year.

Approved by order of the board of trustees on 1 October 2025 and signed on its behalf by:

A handwritten signature in black ink, appearing to read "Andrew Rose", with a small dot at the end.

Mr A Rose - Trustee

**Independent Examiner's Report to the Trustees of
Cawthorne Children's Centre**

Independent examiner's report to the trustees of Cawthorne Children's Centre ('the Company')

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Ian Bragger

Ian Bragger ACA
The Institute of Chartered Accountants in England and Wales

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: *01 October 2025*

Cawthorne Children's Centre

**Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 January 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	721
Charitable activities					
Provision of education and childcare		489,519	4,692	494,211	471,342
Other trading activities	2	1,331	-	1,331	1,981
Investment income	3	<u>141</u>	<u>-</u>	<u>141</u>	<u>134</u>
Total		<u>490,991</u>	<u>4,692</u>	<u>495,683</u>	<u>474,178</u>
EXPENDITURE ON					
Charitable activities					
Provision of education and childcare	4	<u>444,411</u>	<u>15,087</u>	<u>459,498</u>	<u>416,482</u>
NET INCOME/(EXPENDITURE)		46,580	(10,395)	36,185	57,696
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>116,059</u>	<u>62,365</u>	<u>178,424</u>	<u>120,728</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>162,639</u></u>	<u><u>51,970</u></u>	<u><u>214,609</u></u>	<u><u>178,424</u></u>

CONTINUING OPERATIONS

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

The notes form part of these financial statements

Cawthorne Children's Centre
Statement of Financial Position
31 January 2025

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	10	84,749	100,524
CURRENT ASSETS			
Debtors	11	14,247	13,247
Cash at bank and in hand		<u>187,164</u>	<u>111,499</u>
		201,411	124,746
CREDITORS			
Amounts falling due within one year	12	(71,551)	(46,846)
		<u>129,860</u>	<u>77,900</u>
NET CURRENT ASSETS			
		<u>129,860</u>	<u>77,900</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		214,609	178,424
		<u>214,609</u>	<u>178,424</u>
NET ASSETS		<u>214,609</u>	<u>178,424</u>
FUNDS	14		
Unrestricted funds		162,639	116,059
Restricted funds		<u>51,970</u>	<u>62,365</u>
TOTAL FUNDS		<u>214,609</u>	<u>178,424</u>

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

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

The trustees acknowledge their responsibilities for

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

Cawthorne Children's Centre

**Statement of Financial Position - continued
31 January 2025**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 1 October 2025 and were signed on its behalf by:

A handwritten signature in black ink that reads "Andrew Rose". The signature is written in a cursive style with a large, circular initial 'A'.

Mr A Rose - Trustee

A handwritten signature in black ink that reads "C E Prosser". The signature is written in a cursive style with a large, circular initial 'C'.

Mr C E Prosser - Trustee

The notes form part of these financial statements

Cawthorne Children's Centre

Notes to the Financial Statements for the Year Ended 31 January 2025

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention.

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The financial statements have been prepared to give a true and fair view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following Account and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) effective from 2019 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Income and debtors

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the life of the lease straight line
Plant and machinery	- 33% on cost straight line and 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Investment income, gains and losses are allocated to the appropriate fund.

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

1. ACCOUNTING POLICIES - continued

Fund accounting

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operation for the foreseeable future, thus they adopt the going concern basis of accounting in preparing the financial statements.

2. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Fundraising events	831	1,981
Other income	<u>500</u>	<u>-</u>
	<u>1,331</u>	<u>1,981</u>

3. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	<u>141</u>	<u>134</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5) £	Support costs £	Totals £
Provision of education and childcare	<u>456,249</u>	<u>3,249</u>	<u>459,498</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2025	2024
	£	£
Staff costs	370,179	333,883
Rent	700	-
Rates and water	4,244	2,958
Insurance	3,500	2,761
Light and heat	7,158	10,560
Telephone	2,199	927
Advertising	374	457
Sundries	119	-
Other establishment costs	2,033	1,840
Other office costs	3,942	3,804
Cleaning	6,550	8,483
Training	1,144	790
Resources	25,849	22,079
Repairs and maintenance	9,615	5,421
Bank charges	5	35
Bad debts	2,327	1,869
Depreciation	<u>16,311</u>	<u>16,301</u>
	<u>456,249</u>	<u>412,168</u>

The charges for the independent examination during the year was £1,765 (2024: £1,681).

6. NET INCOME/(EXPENDITURE)

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

	2025	2024
	£	£
Depreciation - owned assets	16,311	16,301
Other operating leases	<u>700</u>	<u>-</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

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

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	344,953	313,777
Social security costs	19,284	14,830
Other pension costs	<u>5,942</u>	<u>5,276</u>
	<u><u>370,179</u></u>	<u><u>333,883</u></u>

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the centre for the year was £116,753 (2024: £83,902).

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

	2025	2024
Practitioners	13	12
Catering	3	3
Senior Managers	<u>4</u>	<u>4</u>
	<u><u>20</u></u>	<u><u>19</u></u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	721	-	721
Charitable activities			
Provision of education and childcare	468,829	2,513	471,342
Other trading activities	1,981	-	1,981
Investment income	<u>134</u>	<u>-</u>	<u>134</u>
Total	<u><u>471,665</u></u>	<u><u>2,513</u></u>	<u><u>474,178</u></u>
EXPENDITURE ON			
Charitable activities			
Provision of education and childcare	<u>403,479</u>	<u>13,003</u>	<u>416,482</u>
NET INCOME/(EXPENDITURE)	68,186	(10,490)	57,696
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>47,873</u>	<u>72,855</u>	<u>120,728</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>116,059</u></u>	<u><u>62,365</u></u>	<u><u>178,424</u></u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 February 2024	378,908	40,785	419,693
Additions	<u>-</u>	<u>536</u>	<u>536</u>
At 31 January 2025	<u>378,908</u>	<u>41,321</u>	<u>420,229</u>
DEPRECIATION			
At 1 February 2024	282,196	36,973	319,169
Charge for year	<u>15,700</u>	<u>611</u>	<u>16,311</u>
At 31 January 2025	<u>297,896</u>	<u>37,584</u>	<u>335,480</u>
NET BOOK VALUE			
At 31 January 2025	<u>81,012</u>	<u>3,737</u>	<u>84,749</u>
At 31 January 2024	<u>96,712</u>	<u>3,812</u>	<u>100,524</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	5,591	11,391
Prepayments and accrued income	<u>8,656</u>	<u>1,856</u>
	<u>14,247</u>	<u>13,247</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	9,362	1,494
Social security and other taxes	4,582	3,466
Other creditors	3,477	13,226
Accruals and deferred income	<u>54,130</u>	<u>28,660</u>
	<u>71,551</u>	<u>46,846</u>

Deferred income at year end was £51,454 (2024: £28,660 - released in full in 2025) which relates to income for February 2025 sessions onwards.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	32,779	51,970	84,749	100,524
Current assets	201,411	-	201,411	124,746
Current liabilities	<u>(71,551)</u>	<u>-</u>	<u>(71,551)</u>	<u>(46,846)</u>
	<u>162,639</u>	<u>51,970</u>	<u>214,609</u>	<u>178,424</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

14. MOVEMENT IN FUNDS

	At 1/2/24 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	116,059	46,580	162,639
Restricted funds			
Capital fund	62,365	(10,395)	51,970
	<u>178,424</u>	<u>36,185</u>	<u>214,609</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	490,991	(444,411)	46,580
Restricted funds			
Capital fund	-	(10,395)	(10,395)
Restricted fund	4,692	(4,692)	-
	<u>4,692</u>	<u>(15,087)</u>	<u>(10,395)</u>
TOTAL FUNDS	<u>495,683</u>	<u>(459,498)</u>	<u>36,185</u>

Comparatives for movement in funds

	At 1/2/23 £	Net movement in funds £	At 31/1/24 £
Unrestricted funds			
General fund	47,873	68,186	116,059
Restricted funds			
Capital fund	72,760	(10,395)	62,365
Restricted fund	95	(95)	-
	<u>72,855</u>	<u>(10,490)</u>	<u>62,365</u>
TOTAL FUNDS	<u>120,728</u>	<u>57,696</u>	<u>178,424</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	471,665	(403,479)	68,186
Restricted funds			
Capital fund	-	(10,395)	(10,395)
Restricted fund	<u>2,513</u>	<u>(2,608)</u>	<u>(95)</u>
	<u>2,513</u>	<u>(13,003)</u>	<u>(10,490)</u>
TOTAL FUNDS	<u><u>474,178</u></u>	<u><u>(416,482)</u></u>	<u><u>57,696</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/23 £	Net movement in funds £	At 31/1/25 £
Unrestricted funds			
General fund	47,873	114,766	162,639
Restricted funds			
Capital fund	72,760	(20,790)	51,970
Restricted fund	<u>95</u>	<u>(95)</u>	<u>-</u>
	<u>72,855</u>	<u>(20,885)</u>	<u>51,970</u>
TOTAL FUNDS	<u><u>120,728</u></u>	<u><u>93,881</u></u>	<u><u>214,609</u></u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	962,656	(847,890)	114,766
Restricted funds			
Capital fund	-	(20,790)	(20,790)
Restricted fund	<u>7,205</u>	<u>(7,300)</u>	<u>(95)</u>
	<u>7,205</u>	<u>(28,090)</u>	<u>(20,885)</u>
TOTAL FUNDS	<u><u>969,861</u></u>	<u><u>(875,980)</u></u>	<u><u>93,881</u></u>

Restricted funds income of £4,692 in the year ended 31 January 2025 relates to local authority funding which can only be spent on the provision provided to designated children.

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2025**

15. RELATED PARTY DISCLOSURES

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

Cawthorne Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	721
Other trading activities		
Fundraising events	831	1,981
Other income	<u>500</u>	<u>-</u>
	1,331	1,981
Investment income		
Deposit account interest	141	134
Charitable activities		
Provision of education and childcare	262,021	303,901
Payments from governments or public authorities in the normal course of trading (net)	<u>232,190</u>	<u>167,441</u>
	<u>494,211</u>	<u>471,342</u>
Total incoming resources	495,683	474,178
EXPENDITURE		
Charitable activities		
Wages	344,953	313,777
Social security	19,284	14,830
Pensions	5,942	5,276
Rent	700	-
Rates and water	4,244	2,958
Insurance	3,500	2,761
Light and heat	7,158	10,560
Telephone	2,199	927
Advertising	374	457
Sundries	119	-
Other establishment costs	2,033	1,840
Other office costs	3,942	3,804
Cleaning	6,550	8,483
Training	1,144	790
Resources	25,849	22,079
Repairs and maintenance	9,615	5,421
Bank charges	5	35
Bad debts	2,327	1,869
Depreciation of long leasehold	15,700	15,700
Depreciation of plant & machinery	<u>611</u>	<u>601</u>
	456,249	412,168
Support costs		

This page does not form part of the statutory financial statements

Cawthorne Children's Centre
Detailed Statement of Financial Activities
for the Year Ended 31 January 2025

	2025 £	2024 £
Support costs		
Governance costs		
Accountancy fees	1,765	1,681
Legal fees	<u>1,484</u>	<u>2,633</u>
	<u>3,249</u>	<u>4,314</u>
 Total resources expended	 <u>459,498</u>	 <u>416,482</u>
 Net income	 <u><u>36,185</u></u>	 <u><u>57,696</u></u>

This page does not form part of the statutory financial statements

CAWTHORNE CHILDREN'S CENTRE

England & Wales - Charity number 1098976

Accounts

REGISTERED COMPANY NUMBER: 04577926 (England and Wales)
REGISTERED CHARITY NUMBER: 1098976

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 January 2024
for
Cawthorne Children's Centre

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Cawthorne Children's Centre

**Contents of the Financial Statements
for the Year Ended 31 January 2024**

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Cawthorne Children's Centre

**Reference and Administrative Details
for the Year Ended 31 January 2024**

TRUSTEES	Mr T J Robinson (resigned 15/7/2024) Mrs C L Haslam (resigned 15/5/2023) Mr A Rose Mr J Moate (resigned 9/9/2024) Mr C E Prosser Mrs S B Jewitt (appointed 27/11/2023)
COMPANY SECRETARY	Mr A Rose
REGISTERED OFFICE	Taylor Hill Cawthorne Barnsley South Yorkshire S75 4HB
REGISTERED COMPANY NUMBER	04577926 (England and Wales)
REGISTERED CHARITY NUMBER	1098976
INDEPENDENT EXAMINER	Harris & Co Limited Chartered Accountants Marland House 13 Huddersfield Road Barnsley South Yorkshire S70 2LW

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The principal objective of Cawthorne Children's Centre is to enhance the education and development of pre-school age children. The aims of the charity are:

- to provide a safe and stimulating environment that encourages the physical, intellectual, language, emotional and social development of the children;
- to provide structured activities to develop children's skills enabling them to reach their full potential;
- to work alongside parents and carers in identifying a child's needs, monitoring and then responding appropriately;
- to work within a framework that ensures equality of opportunity for all.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

During the period the Centre was successful in continuing to enhance the development and education of children by encouraging parents and carers to understand and provide for the needs of their children through community groups. The Centre was rated as outstanding by Ofsted in March 2017.

FINANCIAL REVIEW

Cawthorne Children's Centre had an excess of income over expenditure of £57,696 (2023 expenditure over income: £22,257) and had unrestricted funds carried forward as at 31 January 2024 of £116,059 (2023: £47,873) and restricted funds carried forward of £62,365 (2023: £72,855).

All unrestricted reserves of the Charity are used for the purposes of achieving the Charity's objectives and aims. The restricted reserves are used for capital expenditure and will be utilised by the depreciation of the long leasehold.

Cawthorne Children's Centre is as popular as ever and remains competitive in the market place, with numerous enquiries and a waiting list, which demonstrates the strength of the offering. Although Cawthorne Children's Centre is subject to influences from the wider economy, including inflationary pressures and increasing base costs, the Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security.

Furthermore, the change of the Chair of Trustees and Centre Managers has ushered in a review of operational matters. Within that context the Trustees and the Centre Management have put in place measures to ensure the viable operational management of Cawthorne Children's Centre, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre is also reviewing and enhancing its fundraising activities and applying for grants, where appropriate. A new business plan is being prepared which considers the wider offer of Cawthorne Children's Centre, including re-opening provision for babies and further staff recruitment. This will further strengthen the business, allowing it to cover the full age range of EYFS funding from baby through to school age and wrap around care.

FUTURE PLANS

The Charity has no plans to expand its activities and will continue to strive to meet its charitable objectives in the community in which it operates.

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cawthorne Children's Centre is a charitable company limited by guarantee, incorporated on 30 October 2002 and registered as a Charity (1098976). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of one year after which they are eligible for re-election at the next Annual General Meeting.

INDEPENDENT EXAMINER

Ian Bragger has been appointed as independent examiner for the ensuing year.

Approved by order of the board of trustees on 30 September 2024 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A. Rose', written over a horizontal line.

Mr A Rose - Trustee

**Independent Examiner's Report to the Trustees of
Cawthorne Children's Centre**

Independent examiner's report to the trustees of Cawthorne Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Ian Bragger

Ian Bragger ACA (Member of The Institute of Chartered Accountants in England and Wales)

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: *30 SEPTEMBER 2024*

Cawthorne Children's Centre
Statement of Financial Activities
for the Year Ended 31 January 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		721	-	721	358
Charitable activities					
Provision of education and childcare		468,829	2,513	471,342	417,525
Other trading activities	2	1,981	-	1,981	554
Investment income	3	<u>134</u>	<u>-</u>	<u>134</u>	<u>60</u>
Total		<u>471,665</u>	<u>2,513</u>	<u>474,178</u>	<u>418,497</u>
EXPENDITURE ON					
Charitable activities					
Provision of education and childcare	4	<u>403,479</u>	<u>13,003</u>	<u>416,482</u>	<u>440,754</u>
NET INCOME/(EXPENDITURE)		68,186	(10,490)	57,696	(22,257)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>47,873</u>	<u>72,855</u>	<u>120,728</u>	<u>142,985</u>
TOTAL FUNDS CARRIED FORWARD		<u>116,059</u>	<u>62,365</u>	<u>178,424</u>	<u>120,728</u>

CONTINUING OPERATIONS

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Cawthorne Children's Centre
Statement of Financial Position
31 January 2024

	Notes	2024 £	2023 £
FIXED ASSETS			
Tangible assets	9	100,524	116,337
CURRENT ASSETS			
Debtors	10	13,247	9,168
Cash at bank and in hand		<u>111,499</u>	<u>44,670</u>
		124,746	53,838
CREDITORS			
Amounts falling due within one year	11	(46,846)	(49,447)
		<u>77,900</u>	<u>4,391</u>
NET CURRENT ASSETS			
		<u>178,424</u>	<u>120,728</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>178,424</u>	<u>120,728</u>
NET ASSETS			
		<u>178,424</u>	<u>120,728</u>
FUNDS	13		
Unrestricted funds		116,059	47,873
Restricted funds		<u>62,365</u>	<u>72,855</u>
TOTAL FUNDS		<u>178,424</u>	<u>120,728</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Cawthorne Children's Centre

**Statement of Financial Position - continued
31 January 2024**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 30 September 2024 and were signed on its behalf by:

A handwritten signature in black ink, appearing to read 'A Rose', written in a cursive style.

Mr A Rose - Trustee

A handwritten signature in black ink, appearing to read 'C E Prosser', written in a cursive style.

Mr C E Prosser - Trustee

Cawthorne Children's Centre

Notes to the Financial Statements for the Year Ended 31 January 2024

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention.

Income and debtors

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the life of the lease straight line
Plant and machinery	- 25% on cost straight line and 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Investment income, gains and losses are allocated to the appropriate fund.

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

Hire purchase and leasing commitments

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

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

1. ACCOUNTING POLICIES - continued

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements and have concluded that the charity has adequate resources to continue in operation for the foreseeable future, thus they adopt the going concern basis of accounting in preparing the financial statements.

2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	<u>1,981</u>	<u>554</u>

3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>134</u>	<u>60</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Provision of education and childcare	<u>412,168</u>	<u>4,314</u>	<u>416,482</u>

5. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	16,301	16,346
Other operating leases	<u>-</u>	<u>700</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2024 nor for the year ended 31 January 2023.

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

7. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	313,777	334,933
Social security costs	14,830	13,587
Other pension costs	<u>5,276</u>	<u>5,021</u>
	<u>333,883</u>	<u>353,541</u>

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the centre for the year was £83,902 (2023: £63,968).

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

	2024	2023
Practitioners	12	17
Catering	3	2
Senior Managers	4	3
Admin	<u>-</u>	<u>2</u>
	<u>19</u>	<u>24</u>

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	358	-	358
Charitable activities			
Provision of education and childcare	417,525	-	417,525
Other trading activities	554	-	554
Investment income	<u>60</u>	<u>-</u>	<u>60</u>
Total	<u>418,497</u>	<u>-</u>	<u>418,497</u>
EXPENDITURE ON			
Charitable activities			
Provision of education and childcare	<u>430,359</u>	<u>10,395</u>	<u>440,754</u>
NET INCOME/(EXPENDITURE)	(11,862)	(10,395)	(22,257)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>59,735</u>	<u>83,250</u>	<u>142,985</u>
TOTAL FUNDS CARRIED FORWARD	<u>47,873</u>	<u>72,855</u>	<u>120,728</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 February 2023	378,908	40,297	419,205
Additions	<u>-</u>	<u>488</u>	<u>488</u>
At 31 January 2024	<u>378,908</u>	<u>40,785</u>	<u>419,693</u>
DEPRECIATION			
At 1 February 2023	266,496	36,372	302,868
Charge for year	<u>15,700</u>	<u>601</u>	<u>16,301</u>
At 31 January 2024	<u>282,196</u>	<u>36,973</u>	<u>319,169</u>
NET BOOK VALUE			
At 31 January 2024	<u>96,712</u>	<u>3,812</u>	<u>100,524</u>
At 31 January 2023	<u>112,412</u>	<u>3,925</u>	<u>116,337</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	11,391	6,702
Prepayments and accrued income	<u>1,856</u>	<u>2,466</u>
	<u>13,247</u>	<u>9,168</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	1,494	5,287
Social security and other taxes	3,466	2,280
Other creditors	13,226	14,829
Accruals and deferred income	<u>28,660</u>	<u>27,051</u>
	<u>46,846</u>	<u>49,447</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	38,159	62,365	100,524	116,337
Current assets	124,746	-	124,746	53,838
Current liabilities	<u>(46,846)</u>	<u>-</u>	<u>(46,846)</u>	<u>(49,447)</u>
	<u>116,059</u>	<u>62,365</u>	<u>178,424</u>	<u>120,728</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

13. MOVEMENT IN FUNDS

	At 1/2/23 £	Net movement in funds £	At 31/1/24 £
Unrestricted funds			
General fund	47,873	68,186	116,059
Restricted funds			
Capital fund	72,760	(10,395)	62,365
Restricted fund	<u>95</u>	<u>(95)</u>	<u>-</u>
	<u>72,855</u>	<u>(10,490)</u>	<u>62,365</u>
TOTAL FUNDS	<u>120,728</u>	<u>57,696</u>	<u>178,424</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	471,665	(403,479)	68,186
Restricted funds			
Capital fund	-	(10,395)	(10,395)
Restricted fund	<u>2,513</u>	<u>(2,608)</u>	<u>(95)</u>
	<u>2,513</u>	<u>(13,003)</u>	<u>(10,490)</u>
TOTAL FUNDS	<u>474,178</u>	<u>(416,482)</u>	<u>57,696</u>

Comparatives for movement in funds

	At 1/2/22 £	Net movement in funds £	At 31/1/23 £
Unrestricted funds			
General fund	59,735	(11,862)	47,873
Restricted funds			
Capital fund	83,155	(10,395)	72,760
Restricted fund	<u>95</u>	<u>-</u>	<u>95</u>
	<u>83,250</u>	<u>(10,395)</u>	<u>72,855</u>
TOTAL FUNDS	<u>142,985</u>	<u>(22,257)</u>	<u>120,728</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,497	(430,359)	(11,862)
Restricted funds			
Capital fund	-	(10,395)	(10,395)
TOTAL FUNDS	<u>418,497</u>	<u>(440,754)</u>	<u>(22,257)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/22 £	Net movement in funds £	At 31/1/24 £
Unrestricted funds			
General fund	59,735	56,324	116,059
Restricted funds			
Capital fund	83,155	(20,790)	62,365
Restricted fund	95	(95)	-
	<u>83,250</u>	<u>(20,885)</u>	<u>62,365</u>
TOTAL FUNDS	<u>142,985</u>	<u>35,439</u>	<u>178,424</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	890,162	(833,838)	56,324
Restricted funds			
Capital fund	-	(20,790)	(20,790)
Restricted fund	2,513	(2,608)	(95)
	<u>2,513</u>	<u>(23,398)</u>	<u>(20,885)</u>
TOTAL FUNDS	<u>892,675</u>	<u>(857,236)</u>	<u>35,439</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2024**

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 January 2024.

Cawthorne Children's Centre
Detailed Statement of Financial Activities
for the Year Ended 31 January 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	721	358
Other trading activities		
Fundraising events	1,981	554
Investment income		
Deposit account interest	134	60
Charitable activities		
Provision of education and childcare	303,901	292,204
Payments from governments or public authorities in the normal course of trading (net)	<u>167,441</u>	<u>125,321</u>
	<u>471,342</u>	<u>417,525</u>
Total incoming resources	474,178	418,497
EXPENDITURE		
Charitable activities		
Wages	313,777	334,933
Social security	14,830	13,587
Pensions	5,276	5,021
Rent	-	700
Rates and water	2,958	3,315
Insurance	2,761	2,188
Light and heat	10,560	11,623
Telephone	927	645
Advertising	457	467
Sundries	-	70
Other establishment costs	1,840	1,571
Other office costs	3,804	5,223
Cleaning	8,483	9,777
Training	790	1,487
Resources	22,079	23,712
Repairs and maintenance	5,421	5,610
Bank charges	35	185
Bad debts	1,869	390
Depreciation of long leasehold	15,700	15,670
Depreciation of plant & machinery	<u>601</u>	<u>676</u>
	412,168	436,850
Support costs		
Governance costs		
Accountancy fees	1,681	1,657
Carried forward	1,681	1,657

This page does not form part of the statutory financial statements

Cawthorne Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2024**

	2024 £	2023 £
Governance costs		
Brought forward	1,681	1,657
Legal fees	<u>2,633</u>	<u>2,247</u>
	<u>4,314</u>	<u>3,904</u>
Total resources expended	<u>416,482</u>	<u>440,754</u>
Net income/(expenditure)	<u>57,696</u>	<u>(22,257)</u>

This page does not form part of the statutory financial statements

CAWTHORNE CHILDREN'S CENTRE

England & Wales - Charity number 1098976

Accounts

REGISTERED COMPANY NUMBER: 04577926 (England and Wales)
REGISTERED CHARITY NUMBER: 1098976

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 January 2023
for
Cawthorne Children's Centre

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Cawthorne Children's Centre

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Cawthorne Children's Centre

**Reference and Administrative Details
for the Year Ended 31 January 2023**

TRUSTEES	Mr T J Robinson Mrs C L Haslam (resigned 15/5/2023) Mr A Rose Mr J Moate Mr C E Prosser (appointed 16/5/2022)
COMPANY SECRETARY	Mr A Rose
REGISTERED OFFICE	Taylor Hill Cawthorne Barnsley South Yorkshire S75 4HB
REGISTERED COMPANY NUMBER	04577926 (England and Wales)
REGISTERED CHARITY NUMBER	1098976
INDEPENDENT EXAMINER	Harris & Co Limited Chartered Accountants Marland House 13 Huddersfield Road Barnsley South Yorkshire S70 2LW

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The principal objective of Cawthorne Children's Centre is to enhance the education and development of pre-school age children. The aims of the charity are:

- to provide a safe and stimulating environment that encourages the physical, intellectual, language, emotional and social development of the children;
- to provide structured activities to develop children's skills enabling them to reach their full potential;
- to work alongside parents and carers in identifying a child's needs, monitoring and then responding appropriately;
- to work within a framework that ensures equality of opportunity for all.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

During the period the Centre was successful in continuing to enhance the development and education of children by encouraging parents and carers to understand and provide for the needs of their children through community groups. The Centre was rated as outstanding by Ofsted in March 2017.

FINANCIAL REVIEW

Cawthorne Children's Centre had an excess of expenditure over income of £22,257 (2022 expenditure over income: £40,122) and had unrestricted funds carried forward as at 31 January 2023 of £47,873 (2022: £59,735) and restricted funds carried forward of £72,855 (2022: £83,250).

All unrestricted reserves of the Charity are used for the purposes of achieving the Charity's objectives and aims. The restricted reserves are used for capital expenditure and will be utilised by the depreciation of the long leasehold.

The current cost of living crisis is without precedent. This follows the impact of the Coronavirus pandemic and more recently the war in Ukraine. The shocks to the UK economy include inflationary pressures and associated cost increases for Cawthorne Children's Centre for energy, food and other resources. This has had a very significant impact on the charity, particularly as a proportion of Cawthorne Children's Centre income is from EYFS funding from the Government which cannot be influenced. The recent change of the Chair of Trustees and Centre Managers has ushered in a review of operational matters. Within that context the Trustees and the Centre Management have put in place measures to ensure the viable operational management of Cawthorne Children's Centre, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre is also reviewing and enhancing its fundraising activities and applying for grants, where appropriate.

Cawthorne Children's Centre is popular as ever, with numerous enquiries and a waiting list, which demonstrates the strength of the business. However, base costs are increasing which cannot always be fully passed on through price increases as Cawthorne Children's Centre needs to remain competitive in the market place. The Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security, however as accounts are required to be drawn up on a going concern basis which looks ahead at least 12 months from the date of signing, it is not possible to predict whether Cawthorne Children's Centre will remain a going concern for the next 12 months. There is therefore a fundamental uncertainty as to the going concern basis of preparing the accounts.

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2023

FUTURE PLANS

The Charity has no plans to expand its activities and will continue to strive to meet its charitable objectives in the community in which it operates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cawthorne Children's Centre is a charitable company limited by guarantee, incorporated on 30 October 2002 and registered as a Charity (1098976). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of one year after which they are eligible for re-election at the next Annual General Meeting.

INDEPENDENT EXAMINER

Ian Bragger has been appointed as independent examiner for the ensuing year.

Approved by order of the board of trustees on 23 October 2023 and signed on its behalf by:

Mr A Rose - Trustee



Mr C Prosser - Trustee



**Independent Examiner's Report to the Trustees of
Cawthorne Children's Centre**

Independent examiner's report to the trustees of Cawthorne Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2023.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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

Ian Bragger

Ian Bragger ACA
Association of Chartered Accountants

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: 23 October 2023

Cawthorne Children's Centre

**Statement of Financial Activities
for the Year Ended 31 January 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		358	-	358	960
Charitable activities					
Provision of education and childcare		417,525	-	417,525	437,557
Other trading activities	2	554	-	554	5,937
Investment income	3	<u>60</u>	<u>-</u>	<u>60</u>	<u>7</u>
Total		<u>418,497</u>	<u>-</u>	<u>418,497</u>	<u>444,461</u>
 EXPENDITURE ON					
Charitable activities					
Provision of education and childcare	4	<u>430,359</u>	<u>10,395</u>	<u>440,754</u>	<u>484,583</u>
NET INCOME/(EXPENDITURE)		(11,862)	(10,395)	(22,257)	(40,122)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>59,735</u>	<u>83,250</u>	<u>142,985</u>	<u>183,107</u>
TOTAL FUNDS CARRIED FORWARD		<u>47,873</u>	<u>72,855</u>	<u>120,728</u>	<u>142,985</u>

CONTINUING OPERATIONS

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Cawthorne Children's Centre

**Statement of Financial Position
31 January 2023**

	Notes	2023 £	2022 £
FIXED ASSETS			
Tangible assets	9	116,337	129,729
CURRENT ASSETS			
Debtors	10	9,168	8,237
Cash at bank and in hand		<u>44,670</u>	<u>61,643</u>
		53,838	69,880
CREDITORS			
Amounts falling due within one year	11	(49,447)	(56,624)
NET CURRENT ASSETS		<u>4,391</u>	<u>13,256</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>120,728</u>	<u>142,985</u>
NET ASSETS		<u>120,728</u>	<u>142,985</u>
FUNDS	13		
Unrestricted funds		47,873	59,735
Restricted funds		<u>72,855</u>	<u>83,250</u>
TOTAL FUNDS		<u>120,728</u>	<u>142,985</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

The notes form part of these financial statements

Cawthorne Children's Centre

Statement of Financial Position - continued
31 January 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 23 October 2023 and were signed on its behalf by:

Mr A Rose - Trustee

A handwritten signature in black ink, appearing to read 'Andrew', with a large loop at the start and a horizontal line at the end.

Mr C E Prosser - Trustee

A handwritten signature in black ink, appearing to read 'CEP', with a large loop at the start and a horizontal line at the end.

The notes form part of these financial statements

Cawthorne Children's Centre

Notes to the Financial Statements for the Year Ended 31 January 2023

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis under the historical cost convention.

Income and debtors

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

During the period the company was in receipt of government support in the form of the Coronavirus Job Retention Scheme grants and the Local Authority Discretionary Grants Fund.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the life of the lease straight line
Plant and machinery	- 25% on cost straight line and 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Investment income, gains and losses are allocated to the appropriate fund.

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

Hire purchase and leasing commitments

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

Cawthorne Children's Centre

Notes to the Financial Statements - continued for the Year Ended 31 January 2023

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The current cost of living crisis is without precedent. This follows the impact of the Coronavirus pandemic and more recently the war in Ukraine. The shocks to the UK economy include inflationary pressures and associated cost increases for Cawthorne Children's Centre for energy, food and other resources. This has had a very significant impact on the charity, particularly as a proportion of Cawthorne Children's Centre income is from EYFS funding from the Government which cannot be influenced. The recent change of the Chair of Trustees and Centre Managers has ushered in a review of operational matters. Within that context the Trustees and the Centre Management have put in place measures to ensure the viable operational management of Cawthorne Children's Centre, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre is also reviewing and enhancing its fundraising activities and applying for grants, where appropriate.

Cawthorne Children's Centre is popular as ever, with numerous enquiries and a waiting list, which demonstrates the strength of the business. However, base costs are increasing which cannot always be fully passed on through price increases as Cawthorne Children's Centre needs to remain competitive in the market place. The Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security, however as accounts are required to be drawn up on a going concern basis which looks ahead at least 12 months from the date of signing, it is not possible to predict whether Cawthorne Children's Centre will remain a going concern for the next 12 months. There is therefore a fundamental uncertainty as to the going concern basis of preparing the accounts.

2. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	554	1,089
Other income	-	4,000
Government grants	-	848
	<u>554</u>	<u>5,937</u>

3. INVESTMENT INCOME

	2023	2022
	£	£
Deposit account interest	<u>60</u>	<u>7</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Provision of education and childcare	<u>436,850</u>	<u>3,904</u>	<u>440,754</u>

5. NET INCOME/(EXPENDITURE)

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

	2023 £	2022 £
Depreciation - owned assets	16,346	16,295
Other operating leases	<u>700</u>	<u>700</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2023 nor for the year ended 31 January 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2023 nor for the year ended 31 January 2022.

7. STAFF COSTS

	2023 £	2022 £
Wages and salaries	334,933	381,927
Social security costs	13,587	15,299
Other pension costs	<u>5,021</u>	<u>4,941</u>
	<u>353,541</u>	<u>402,167</u>

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the centre for the year was £63,968 (2022: £63,270).

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

	2023	2022
Practitioners	17	21
Catering	2	2
Senior Managers	3	3
Admin	<u>2</u>	<u>2</u>
	<u>24</u>	<u>28</u>

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

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	960	-	960
Charitable activities			
Provision of education and childcare	437,255	302	437,557
Other trading activities	5,937	-	5,937
Investment income	<u>7</u>	<u>-</u>	<u>7</u>
Total	<u>444,159</u>	<u>302</u>	<u>444,461</u>
EXPENDITURE ON			
Charitable activities			
Provision of education and childcare	<u>473,568</u>	<u>11,015</u>	<u>484,583</u>
NET INCOME/(EXPENDITURE)	(29,409)	(10,713)	(40,122)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>89,144</u>	<u>93,963</u>	<u>183,107</u>
TOTAL FUNDS CARRIED FORWARD	<u>59,735</u>	<u>83,250</u>	<u>142,985</u>

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 February 2022	376,558	39,693	416,251
Additions	<u>2,350</u>	<u>604</u>	<u>2,954</u>
At 31 January 2023	<u>378,908</u>	<u>40,297</u>	<u>419,205</u>
DEPRECIATION			
At 1 February 2022	250,826	35,696	286,522
Charge for year	<u>15,670</u>	<u>676</u>	<u>16,346</u>
At 31 January 2023	<u>266,496</u>	<u>36,372</u>	<u>302,868</u>
NET BOOK VALUE			
At 31 January 2023	<u>112,412</u>	<u>3,925</u>	<u>116,337</u>
At 31 January 2022	<u>125,732</u>	<u>3,997</u>	<u>129,729</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2023	2022
			£	£
Trade debtors			6,702	6,819
Prepayments and accrued income			<u>2,466</u>	<u>1,418</u>
			<u>9,168</u>	<u>8,237</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2023	2022
			£	£
Trade creditors			5,287	3,074
Social security and other taxes			2,280	4,126
Other creditors			14,829	22,341
Accruals and deferred income			<u>27,051</u>	<u>27,083</u>
			<u>49,447</u>	<u>56,624</u>
12. ANALYSIS OF NET ASSETS BETWEEN FUNDS			2023	2022
	Unrestricted	Restricted	Total	Total
	fund	funds	funds	funds
	£	£	£	£
Fixed assets	43,577	72,760	116,337	129,729
Current assets	53,743	95	53,838	69,880
Current liabilities	<u>(49,447)</u>	<u>-</u>	<u>(49,447)</u>	<u>(56,624)</u>
	<u>47,873</u>	<u>72,855</u>	<u>120,728</u>	<u>142,985</u>
13. MOVEMENT IN FUNDS			Net	At
		At 1/2/22	movement	31/1/23
		£	in funds	£
			£	
Unrestricted funds				
General fund		59,735	(11,862)	47,873
Restricted funds				
Capital fund		83,155	(10,395)	72,760
Restricted fund		<u>95</u>	<u>-</u>	<u>95</u>
		<u>83,250</u>	<u>(10,395)</u>	<u>72,855</u>
TOTAL FUNDS		<u>142,985</u>	<u>(22,257)</u>	<u>120,728</u>

Cawthorne Children's Centre

Notes to the Financial Statements - continued
for the Year Ended 31 January 2023

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	418,497	(430,359)	(11,862)
Restricted funds			
Capital fund	-	(10,395)	(10,395)
TOTAL FUNDS	<u>418,497</u>	<u>(440,754)</u>	<u>(22,257)</u>

Comparatives for movement in funds

	At 1/2/21 £	Net movement in funds £	At 31/1/22 £
Unrestricted funds			
General fund	89,144	(29,409)	59,735
Restricted funds			
Capital fund	93,550	(10,395)	83,155
Restricted fund	413	(318)	95
	<u>93,963</u>	<u>(10,713)</u>	<u>83,250</u>
TOTAL FUNDS	<u>183,107</u>	<u>(40,122)</u>	<u>142,985</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	444,159	(473,568)	(29,409)
Restricted funds			
Capital fund	-	(10,395)	(10,395)
Restricted fund	302	(620)	(318)
	<u>302</u>	<u>(11,015)</u>	<u>(10,713)</u>
TOTAL FUNDS	<u>444,461</u>	<u>(484,583)</u>	<u>(40,122)</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2023**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/21 £	Net movement in funds £	At 31/1/23 £
Unrestricted funds			
General fund	89,144	(41,271)	47,873
Restricted funds			
Capital fund	93,550	(20,790)	72,760
Restricted fund	<u>413</u>	<u>(318)</u>	<u>95</u>
	<u>93,963</u>	<u>(21,108)</u>	<u>72,855</u>
TOTAL FUNDS	<u>183,107</u>	<u>(62,379)</u>	<u>120,728</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	862,656	(903,927)	(41,271)
Restricted funds			
Capital fund	-	(20,790)	(20,790)
Restricted fund	<u>302</u>	<u>(620)</u>	<u>(318)</u>
	<u>302</u>	<u>(21,410)</u>	<u>(21,108)</u>
TOTAL FUNDS	<u>862,958</u>	<u>(925,337)</u>	<u>(62,379)</u>

14. RELATED PARTY DISCLOSURES

During the year, the company paid for personalised gifts and printing services for a fundraising activity from Rubtech Ltd (a company owned by Mr Moate, a trustee of the charity) totalling £nil (2022: £664). At the year end £nil (2022: £nil) was owed to Rubtech Ltd. The transactions were carried out on an arms length basis.

Cawthorne Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2023**

	2023 £	2022 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	358	960
Other trading activities		
Fundraising events	554	1,089
Other income	-	4,000
Government grants	-	848
	554	5,937
Investment income		
Deposit account interest	60	7
Charitable activities		
Provision of education and childcare	292,204	306,235
Payments from governments or public authorities in the normal course of trading (net)	125,321	131,322
	417,525	437,557
Total incoming resources	418,497	444,461
EXPENDITURE		
Charitable activities		
Wages	334,933	381,927
Social security	13,587	15,299
Pensions	5,021	4,941
Rent	700	700
Rates and water	3,315	2,205
Insurance	2,188	2,469
Light and heat	11,623	6,131
Telephone	645	371
Advertising	467	998
Sundries	70	457
Other establishment costs	1,571	1,661
Other office costs	5,223	5,757
Cleaning	9,777	9,188
Training	1,487	1,997
Resources	23,712	21,845
Repairs and maintenance	5,610	7,943
Bank charges	185	285
Bad debts	390	458
Depreciation of long leasehold	15,670	15,582
Depreciation of plant & machinery	676	713
	436,850	480,927

This page does not form part of the statutory financial statements

Cawthorne Children's Centre
Detailed Statement of Financial Activities
for the Year Ended 31 January 2023

	2023 £	2022 £
Support costs		
Governance costs		
Accountancy fees	1,657	1,633
Legal fees	<u>2,247</u>	<u>2,023</u>
	<u>3,904</u>	<u>3,656</u>
Total resources expended	<u>440,754</u>	<u>484,583</u>
Net expenditure	<u><u>(22,257)</u></u>	<u><u>(40,122)</u></u>

This page does not form part of the statutory financial statements

CAWTHORNE CHILDREN'S CENTRE

England & Wales - Charity number 1098976

Accounts

REGISTERED COMPANY NUMBER: 04577926 (England and Wales)
REGISTERED CHARITY NUMBER: 1098976

Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 January 2022
for
Cawthorne Children's Centre

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Cawthorne Children's Centre

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Cawthorne Children's Centre
Reference and Administrative Details
for the Year Ended 31 January 2022

TRUSTEES	Mr T J Robinson Mrs C L Haslam Mr A Rose Mr J Moate Mr C E Prosser (appointed 16.5.22)
COMPANY SECRETARY	Mr A Rose
REGISTERED OFFICE	Taylor Hill Cawthorne Barnsley South Yorkshire S75 4HB
REGISTERED COMPANY NUMBER	04577926 (England and Wales)
REGISTERED CHARITY NUMBER	1098976
INDEPENDENT EXAMINER	Harris & Co Limited Chartered Accountants Marland House 13 Huddersfield Road Barnsley South Yorkshire S70 2LW

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The principal objective of Cawthorne Children's Centre is to enhance the education and development of pre-school age children. The aims of the charity are:

- to provide a safe and stimulating environment that encourages the physical, intellectual, language, emotional and social development of the children;
- to provide structured activities to develop childrens' skills enabling them to reach their full potential;
- to work alongside parents and carers in identifying a child's needs, monitoring and then responding appropriately;
- to work within a framework that ensures equality of opportunity for all.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

During the period the Centre was successful in continuing to enhance the development and education of children by encouraging parents and carers to understand and provide for the needs of their children through community groups. The Centre was rated as outstanding by Ofsted in March 2017.

FINANCIAL REVIEW

Cawthorne Children's Centre had an excess of expenditure over income of £40,122 (2021 expenditure over income: £4,668) and had unrestricted funds carried forward as at 31 January 2022 of £59,735 (2021: £89,144) and restricted funds carried forward of £83,250 (2021: £93,963).

All unrestricted reserves of the Charity are used for the purposes of achieving the Charity's objectives and aims. The restricted reserves are used for capital expenditure and will be utilised by the depreciation of the long leasehold.

The current global and UK economic crisis is without precedent, which follows the impact of the Coronavirus pandemic and more recently the war in Ukraine. The shocks to the economy including inflationary pressures, energy and food price increases and other costs increases has a very significant impact on the charity, particularly as a proportion of Cawthorne Children's Centre income is from EYFS funding from the Government which cannot be influenced. Within that context the Trustees and the Centre Managers have put in place measures to ensure the viable operational management of Cawthorne Children's Centre during these unprecedented times, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre is also reviewing and enhancing its fundraising activities and applying for grants, where appropriate.

Cawthorne Children's Centre is popular as ever, with a waiting list and this demonstrates the strength of the business. However, base costs are increasing which cannot always be fully passed on through price increases as Cawthorne Children's Centre needs to remain competitive in the market place. The Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security, including the recent closure of the Baby Room, however as accounts are required to be drawn up on a going concern basis which looks ahead at least 12 months from the date of signing, it is not possible to predict whether Cawthorne Children's Centre will remain a going concern for the next 12 months. There is therefore a fundamental uncertainty as to the going concern basis of preparing the accounts.

Cawthorne Children's Centre

**Trustees' Report
for the Year Ended 31 January 2022**

FUTURE PLANS

The Charity has no plans to expand its activities and will continue to strive to meet its charitable objectives in the community in which it operates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cawthorne Children's Centre is a charitable company limited by guarantee, incorporated on 30 October 2002 and registered as a Charity (1098976). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association.

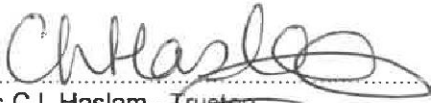
Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of one year after which they are eligible for re-election at the next Annual General Meeting.

INDEPENDENT EXAMINER

Ian Bragger has been appointed as independent examiner for the ensuing year.

Approved by order of the board of trustees on 18th October 2022 and signed on its behalf by:



.....
Mrs C L Haslam - Trustee



.....

Mr A Rose - Trustee

**Independent Examiner's Report to the Trustees of
Cawthorne Children's Centre**

Independent examiner's report to the trustees of Cawthorne Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2022.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Ian Bragger ACA
Association of Chartered Accountants
Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: 24/10/2022

Cawthorne Children's Centre

**Statement of Financial Activities
for the Year Ended 31 January 2022**

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		960	-	960	4,099
Charitable activities					
Provision of education and childcare		437,255	302	437,557	289,213
Other trading activities	2	5,937	-	5,937	115,948
Investment income	3	<u>7</u>	<u>-</u>	<u>7</u>	<u>37</u>
Total		<u>444,159</u>	<u>302</u>	<u>444,461</u>	<u>409,297</u>
EXPENDITURE ON					
Charitable activities					
Provision of education and childcare	4	<u>473,568</u>	<u>11,015</u>	<u>484,583</u>	<u>413,965</u>
NET INCOME/(EXPENDITURE)		<u>(29,409)</u>	<u>(10,713)</u>	<u>(40,122)</u>	<u>(4,668)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>89,144</u>	<u>93,963</u>	<u>183,107</u>	<u>187,775</u>
TOTAL FUNDS CARRIED FORWARD		<u>59,735</u>	<u>83,250</u>	<u>142,985</u>	<u>183,107</u>

CONTINUING OPERATIONS

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Cawthorne Children's Centre

**Statement of Financial Position
31 January 2022**

	Notes	2022 £	2021 £
FIXED ASSETS			
Tangible assets	9	129,729	143,058
CURRENT ASSETS			
Debtors	10	8,237	5,925
Cash at bank and in hand		<u>61,643</u>	<u>82,425</u>
		69,880	88,350
CREDITORS			
Amounts falling due within one year	11	(56,624)	(48,301)
NET CURRENT ASSETS		<u>13,256</u>	<u>40,049</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>142,985</u>	<u>183,107</u>
NET ASSETS		<u>142,985</u>	<u>183,107</u>
FUNDS	13		
Unrestricted funds		59,735	89,144
Restricted funds		<u>83,250</u>	<u>93,963</u>
TOTAL FUNDS		<u>142,985</u>	<u>183,107</u>

The notes form part of these financial statements

Cawthorne Children's Centre

**Statement of Financial Position - continued
31 January 2022**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2022 in accordance with Section 476 of the Companies Act 2006.


The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 18th October 2022 and were signed on its behalf by:


.....
Mrs C L Haslam - Trustee


.....
Mr A Rose - Trustee

Cawthorne Children's Centre

Notes to the Financial Statements for the Year Ended 31 January 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis (see page 9 for further information on going concern) under the historical cost convention.

Income and debtors

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

During the period the company was in receipt of government support in the form of the Coronavirus Job Retention Scheme grants and the Local Authority Discretionary Grants Fund.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the life of the lease straight line
Plant and machinery	- 25% on cost straight line and 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Investment income, gains and losses are allocated to the appropriate fund.

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

Hire purchase and leasing commitments

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

Cawthorne Children's Centre

Notes to the Financial Statements - continued for the Year Ended 31 January 2022

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The current global and UK economic crisis is without precedent, which follows the impact of the Coronavirus pandemic and more recently the war in Ukraine. The shocks to the economy including inflationary pressures, energy and food price increases and other costs increases has a very significant impact on the charity, particularly as a proportion of Cawthorne Children's Centre income is from EYFS funding from the Government which cannot be influenced. Within that context the Trustees and the Centre Managers have put in place measures to ensure the viable operational management of Cawthorne Children's Centre during these unprecedented times, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre is also reviewing and enhancing its fundraising activities and applying for grants, where appropriate.

Cawthorne Children's Centre is popular as ever, with a waiting list and this demonstrates the strength of the business. However, base costs are increasing which cannot always be fully passed on through price increases as Cawthorne Children's Centre needs to remain competitive in the market place. The Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security, including the recent closure of the Baby Room, however as accounts are required to be drawn up on a going concern basis which looks ahead at least 12 months from the date of signing, it is not possible to predict whether Cawthorne Children's Centre will remain a going concern for the next 12 months. There is therefore a fundamental uncertainty as to the going concern basis of preparing the accounts.

2. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	1,089	309
Other income	4,000	18,262
Government grants	<u>848</u>	<u>97,377</u>
	<u>5,937</u>	<u>115,948</u>

Other income consists of £4,000 received for compensation for transferring banking facilities. In 2021 other income consisted of £17,262 received for a loss of income claim made by the Centre under the insurance policy, and also included a £1,000 training grant.

3. INVESTMENT INCOME

	2022	2021
	£	£
Deposit account interest	<u>7</u>	<u>37</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Provision of education and childcare	<u>480,927</u>	<u>3,656</u>	<u>484,583</u>

In 2021 the direct costs was £409,984 and support costs was £3,981.

5. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	16,295	16,203
Other operating leases	700	700
Independent examination fees	<u>1,633</u>	<u>1,403</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2022 nor for the year ended 31 January 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2022 nor for the year ended 31 January 2021.

7. STAFF COSTS

	2022 £	2021 £
Wages and salaries	381,927	333,329
Social security costs	15,299	10,635
Other pension costs	<u>4,941</u>	<u>3,863</u>
	<u>402,167</u>	<u>347,827</u>

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the centre for the year was £63,270 (2021: £58,999).

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

	2022	2021
Practitioners	21	20
Catering	2	2
Senior Managers	3	3
Admin	<u>2</u>	<u>2</u>
	<u>28</u>	<u>27</u>

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

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	4,099	-	4,099
Charitable activities			
Provision of education and childcare	288,625	588	289,213
Other trading activities	115,948	-	115,948
Investment income	<u>37</u>	<u>-</u>	<u>37</u>
Total	<u>408,709</u>	<u>588</u>	<u>409,297</u>
EXPENDITURE ON			
Charitable activities			
Provision of education and childcare	403,395	10,570	413,965
NET INCOME/(EXPENDITURE)	<u>5,314</u>	<u>(9,982)</u>	<u>(4,668)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>83,830</u>	<u>103,945</u>	<u>187,775</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>89,144</u></u>	<u><u>93,963</u></u>	<u><u>183,107</u></u>

9. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 February 2021	374,558	38,727	413,285
Additions	<u>2,000</u>	<u>966</u>	<u>2,966</u>
At 31 January 2022	<u>376,558</u>	<u>39,693</u>	<u>416,251</u>
DEPRECIATION			
At 1 February 2021	235,244	34,983	270,227
Charge for year	<u>15,582</u>	<u>713</u>	<u>16,295</u>
At 31 January 2022	<u>250,826</u>	<u>35,696</u>	<u>286,522</u>
NET BOOK VALUE			
At 31 January 2022	<u><u>125,732</u></u>	<u><u>3,997</u></u>	<u><u>129,729</u></u>
At 31 January 2021	<u><u>139,314</u></u>	<u><u>3,744</u></u>	<u><u>143,058</u></u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
			£	£
Trade debtors			6,819	3,042
Other debtors			-	264
Prepayments and accrued income			<u>1,418</u>	<u>2,619</u>
			<u>8,237</u>	<u>5,925</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR			2022	2021
			£	£
Trade creditors			3,074	2,453
Social security and other taxes			4,126	2,250
Other creditors			22,341	23,599
Accruals and deferred income			<u>27,083</u>	<u>19,999</u>
			<u>56,624</u>	<u>48,301</u>
12. ANALYSIS OF NET ASSETS BETWEEN FUNDS			2022	2021
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Fixed assets	46,574	83,155	129,729	143,058
Current assets	69,785	95	69,880	88,350
Current liabilities	<u>(56,624)</u>	<u>-</u>	<u>(56,624)</u>	<u>(48,301)</u>
	<u>59,735</u>	<u>83,250</u>	<u>142,985</u>	<u>183,107</u>
13. MOVEMENT IN FUNDS			Net	At
		At 1/2/21	movement	31/1/22
		£	in funds	£
Unrestricted funds				
General fund		89,144	(29,409)	59,735
Restricted funds				
Capital fund		93,550	(10,395)	83,155
Restricted fund		<u>413</u>	<u>(318)</u>	<u>95</u>
		<u>93,963</u>	<u>(10,713)</u>	<u>83,250</u>
TOTAL FUNDS		<u>183,107</u>	<u>(40,122)</u>	<u>142,985</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	444,159	(473,568)	(29,409)
Restricted funds			
Capital fund	-	(10,395)	(10,395)
Restricted fund	<u>302</u>	<u>(620)</u>	<u>(318)</u>
	<u>302</u>	<u>(11,015)</u>	<u>(10,713)</u>
TOTAL FUNDS	<u><u>444,461</u></u>	<u><u>(484,583)</u></u>	<u><u>(40,122)</u></u>

Comparatives for movement in funds

	At 1/2/20 £	Net movement in funds £	At 31/1/21 £
Unrestricted funds			
General fund	83,830	5,314	89,144
Restricted funds			
Capital fund	103,945	(10,395)	93,550
Restricted fund	<u>-</u>	<u>413</u>	<u>413</u>
	<u>103,945</u>	<u>(9,982)</u>	<u>93,963</u>
TOTAL FUNDS	<u><u>187,775</u></u>	<u><u>(4,668)</u></u>	<u><u>183,107</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	408,709	(403,395)	5,314
Restricted funds			
Capital fund	-	(10,395)	(10,395)
Restricted fund	<u>588</u>	<u>(175)</u>	<u>413</u>
	<u>588</u>	<u>(10,570)</u>	<u>(9,982)</u>
TOTAL FUNDS	<u><u>409,297</u></u>	<u><u>(413,965)</u></u>	<u><u>(4,668)</u></u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2022**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/20 £	Net movement in funds £	At 31/1/22 £
Unrestricted funds			
General fund	83,830	(24,095)	59,735
Restricted funds			
Capital fund	103,945	(20,790)	83,155
Restricted fund	<u>-</u>	<u>95</u>	<u>95</u>
	<u>103,945</u>	<u>(20,695)</u>	<u>83,250</u>
TOTAL FUNDS	<u>187,775</u>	<u>(44,790)</u>	<u>142,985</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	852,868	(876,963)	(24,095)
Restricted funds			
Capital fund	-	(20,790)	(20,790)
Restricted fund	<u>890</u>	<u>(795)</u>	<u>95</u>
	<u>890</u>	<u>(21,585)</u>	<u>(20,695)</u>
TOTAL FUNDS	<u>853,758</u>	<u>(898,548)</u>	<u>(44,790)</u>

14. RELATED PARTY DISCLOSURES

During the year, the company paid for personalised gifts and printing services for a fundraising activity from Rubtech Ltd (a company owned by Mr Moate, a trustee of the charity) totalling £664 (2021: £nil). At the year end £nil (2021: £nil) was owed to Rubtech Ltd. The transactions were carried out on an arms length basis.

Cawthorne Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	960	4,099
Other trading activities		
Fundraising events	1,089	309
Other income	4,000	18,262
Government grants	<u>848</u>	<u>97,377</u>
	5,937	115,948
Investment income		
Deposit account interest	7	37
Charitable activities		
Provision of education and childcare	306,235	152,164
Payments from governments or public authorities in the normal course of trading (net)	<u>131,322</u>	<u>137,049</u>
	<u>437,557</u>	<u>289,213</u>
Total incoming resources	444,461	409,297
EXPENDITURE		
Charitable activities		
Wages	381,927	333,329
Social security	15,299	10,635
Pensions	4,941	3,863
Rent	700	700
Rates and water	2,205	1,422
Insurance	2,469	1,819
Light and heat	6,131	5,108
Telephone	371	367
Advertising	998	9
Sundries	457	100
Other establishment costs	1,661	1,515
Other office costs	5,757	5,405
Cleaning	9,188	7,943
Training	1,997	548
Resources	21,845	12,336
Repairs and maintenance	7,943	7,731
Bank charges	285	736
Bad debts	458	214
Depreciation of long leasehold	15,582	15,483
Depreciation of plant & machinery	<u>713</u>	<u>721</u>
	480,927	409,984

This page does not form part of the statutory financial statements

Cawthorne Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2022**

	2022 £	2021 £
Support costs		
Governance costs		
Accountancy fees	1,633	1,403
Legal fees	<u>2,023</u>	<u>2,578</u>
	<u>3,656</u>	<u>3,981</u>
Total resources expended	<u>484,583</u>	<u>413,965</u>
Net expenditure	<u>(40,122)</u>	<u>(4,668)</u>

This page does not form part of the statutory financial statements

CAWTHORNE CHILDREN'S CENTRE

England & Wales - Charity number 1098976

Accounts

REGISTERED COMPANY NUMBER: 04577926 (England and Wales)
REGISTERED CHARITY NUMBER: 1098976

**Trustees' Report and
Unaudited Financial Statements for the Year Ended 31 January 2021
for
Cawthorne Children's Centre**

Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Cawthorne Children's Centre

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Cawthorne Children's Centre

**Reference and Administrative Details
for the Year Ended 31 January 2021**

TRUSTEES	Mr T J Robinson Mrs C L Haslam Mr A Rose Mr J Moate
COMPANY SECRETARY	Mr A Rose
REGISTERED OFFICE	Taylor Hill Cawthorne Barnsley South Yorkshire S75 4HB
REGISTERED COMPANY NUMBER	04577926 (England and Wales)
REGISTERED CHARITY NUMBER	1098976
INDEPENDENT EXAMINER	Harris & Co Limited Chartered Accountants Marland House 13 Huddersfield Road Barnsley South Yorkshire S70 2LW

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2021

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 January 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and activities

The principal objective of Cawthorne Children's Centre is to enhance the education and development of pre-school age children. The aims of the charity are:

- to provide a safe and stimulating environment that encourages the physical, intellectual, language, emotional and social development of the children;
- to provide structured activities to develop children's skills enabling them to reach their full potential;
- to work alongside parents and carers in identifying a child's needs, monitoring and then responding appropriately;
- to work within a framework that ensures equality of opportunity for all.

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

ACHIEVEMENT AND PERFORMANCE

During the period the Centre was successful in continuing to enhance the development and education of children by encouraging parents and carers to understand and provide for the needs of their children through community groups. The Centre was rated as outstanding by Ofsted in March 2017.

FINANCIAL REVIEW

Cawthorne Children's Centre had an excess of expenditure over income of £4,668 (2020: £21,982) and had unrestricted funds carried forward as at 31 January 2021 of £89,144 (2020: £83,830) and restricted funds carried forward of £93,963 (2020: £103,945).

All unrestricted reserves of the Charity are used for the purposes of achieving the Charity's objectives and aims. The restricted reserves are used for capital expenditure and will be utilised by the depreciation of the long leasehold.

The Coronavirus pandemic is causing a global health and economic crisis that is without precedent. Whilst governments worldwide (including in the UK) and global authorities are responding with extraordinary measures, the crisis is having, and will continue to have, a very significant impact on many charities including ours. Within that context the Trustees and the Centre Managers have put in place measures to ensure the viable operational management of Cawthorne Children's Centre during these unprecedented times, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre is also reviewing and enhancing its fundraising activities and applying for grants, where appropriate.

Since re-opening in July 2020 parents and children have returned in increasing numbers. Cawthorne Children's Centre is popular as ever, with a waiting list and this demonstrates the strength of the business. However, although the Coronavirus pandemic restrictions have lifted and the economy is recovering, there are still some uncertainties including staffing, the ability of Cawthorne Children's Centre to offer a full spectrum of services, and the potential for further lockdowns. The Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security, however as accounts are required to be drawn up on a going concern basis which looks ahead at least 12 months from the date of signing, it is not possible to predict whether Cawthorne Children's Centre will remain a going concern for the next 12 months. There is therefore a fundamental uncertainty as to the going concern basis of preparing the accounts.

Cawthorne Children's Centre
Trustees' Report
for the Year Ended 31 January 2021

FUTURE PLANS

The Charity has no plans to expand its activities and will continue to strive to meet its charitable objectives in the community in which it operates.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

Cawthorne Children's Centre is a charitable company limited by guarantee, incorporated on 30 October 2002 and registered as a Charity (1098976). The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under the Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law. Under the requirements of the Memorandum and Articles of Association the trustees are elected to serve for a period of one year after which they are eligible for re-election at the next Annual General Meeting.

INDEPENDENT EXAMINER

Ian Bragger has been appointed as independent examiner for the ensuing year.

Approved by order of the board of trustees on 13th October 2021 and signed on its behalf by:



.....
Mrs C L Haslam - Trustee



.....
Mr A Rose - Trustee

**Independent Examiner's Report to the Trustees of
Cawthorne Children's Centre**

Independent examiner's report to the trustees of Cawthorne Children's Centre ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 January 2021.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

Your attention is drawn to the fact that the charity has prepared the accounts in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has since been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

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

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



Ian Bragger ACA
Association of Chartered Accountants
Harris & Co Limited
Chartered Accountants
Marland House
13 Huddersfield Road
Barnsley
South Yorkshire
S70 2LW

Date: 13 October 2021

Cawthorne Children's Centre

**Statement of Financial Activities
for the Year Ended 31 January 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		4,099	-	4,099	52
Charitable activities					
Provision of education and childcare		288,625	588	289,213	436,216
Other trading activities	2	115,948	-	115,948	2,273
Investment income	3	<u>37</u>	<u>-</u>	<u>37</u>	<u>122</u>
Total		408,709	588	409,297	438,663
EXPENDITURE ON					
Charitable activities					
Provision of education and childcare	4	(403,395)	(10,570)	(413,965)	(460,645)
NET INCOME/(EXPENDITURE)		5,314	(9,982)	(4,668)	(21,982)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>83,830</u>	<u>103,945</u>	<u>187,775</u>	<u>209,757</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>89,144</u></u>	<u><u>93,963</u></u>	<u><u>183,107</u></u>	<u><u>187,775</u></u>

CONTINUING OPERATIONS

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

Cawthorne Children's Centre

**Statement of Financial Position
31 January 2021**

	Notes	2021 £	2020 £
FIXED ASSETS			
Tangible assets	9	143,058	159,261
CURRENT ASSETS			
Debtors	10	5,925	4,843
Cash at bank and in hand		<u>82,425</u>	<u>69,708</u>
		88,350	74,551
CREDITORS			
Amounts falling due within one year	11	(48,301)	(46,037)
		<u>40,049</u>	<u>28,514</u>
NET CURRENT ASSETS			
		<u>40,049</u>	<u>28,514</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		183,107	187,775
		<u>183,107</u>	<u>187,775</u>
NET ASSETS		<u>183,107</u>	<u>187,775</u>
FUNDS			
Unrestricted funds		89,144	83,830
Restricted funds		<u>93,963</u>	<u>103,945</u>
TOTAL FUNDS	13	<u>183,107</u>	<u>187,775</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 January 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 January 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

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

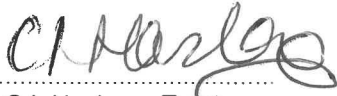
The notes form part of these financial statements

Cawthorne Children's Centre

**Statement of Financial Position - continued
31 January 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 13th October 2021 and were signed on its behalf by:



.....
Mrs C L Haslam - Trustee



.....
Mr A Rose - Trustee

The notes form part of these financial statements

Cawthorne Children's Centre

Notes to the Financial Statements for the Year Ended 31 January 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis (see page 9 for further information on going concern) under the historical cost convention.

Income and debtors

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions is recognised in income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised as a liability.

During the period the company was in receipt of government support in the form of the Coronavirus Job Retention Scheme grants and the Local Authority Discretionary Grants Fund.

Expenditure and liabilities

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long leasehold	- Over the life of the lease straight line
Plant and machinery	- 33% on cost straight line and 15% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

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

Investment income, gains and losses are allocated to the appropriate fund.

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

Hire purchase and leasing commitments

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

Cawthorne Children's Centre

Notes to the Financial Statements - continued for the Year Ended 31 January 2021

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Going concern

The Trustees assess whether the use of going concern is appropriate, i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the charity to continue as a going concern. The Trustees make this assessment in respect of a period of at least one year from the date of authorisation for issue of the financial statements.

The Coronavirus pandemic is causing a global health and economic crisis that is without precedent. Whilst governments worldwide (including in the UK) and global authorities are responding with extraordinary measures, the crisis is having, and will continue to have, a very significant impact on many charities including ours. Within that context the Trustees and the Centre Managers have put in place measures to ensure the viable operational management of Cawthorne Children's Centre during these unprecedented times, including more regular meetings, detailed forecasts and analysis of expenditure. Cawthorne Children's Centre is also reviewing and enhancing its fundraising activities and applying for grants, where appropriate.

Since re-opening in July 2020 parents and children have returned in increasing numbers. Cawthorne Children's Centre is popular as ever, with a waiting list and this demonstrates the strength of the business. However, although the Coronavirus pandemic restrictions have lifted and the economy is recovering, there are still some uncertainties including staffing, the ability of Cawthorne Children's Centre to offer a full spectrum of services, and the potential for further lockdowns. The Trustees and the Centre Management will continue to take measures to ensure Cawthorne Children's Centre's financial security, however as accounts are required to be drawn up on a going concern basis which looks ahead at least 12 months from the date of signing, it is not possible to predict whether Cawthorne Children's Centre will remain a going concern for the next 12 months. There is therefore a fundamental uncertainty as to the going concern basis of preparing the accounts.

2. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	309	2,125
Photo commissions	-	148
Other income	18,262	-
Government grants	<u>97,377</u>	<u>-</u>
	<u>115,948</u>	<u>2,273</u>

Other income consists of £17,262 received for a loss of income claim made by the Centre under the insurance policy, and also includes a £1,000 training grant.

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**

3. INVESTMENT INCOME

	2021	2020
	£	£
Deposit account interest	<u>37</u>	<u>122</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs £	Totals £
Provision of education and childcare	<u>409,984</u>	<u>3,981</u>	<u>413,965</u>

In 2020 the direct costs was £456,901 and support costs was £3,744.

5. NET EXPENDITURE

Net expenditure is stated after charging:

	2021	2020
	£	£
Depreciation - owned assets	16,203	17,727
Other operating leases	700	700
Independent examination fees	<u>1,403</u>	<u>1,597</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 January 2021 nor for the year ended 31 January 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 January 2021 nor for the year ended 31 January 2020.

7. STAFF COSTS

	2021	2020
	£	£
Wages and salaries	333,329	351,985
Social security costs	10,635	13,962
Other pension costs	<u>3,863</u>	<u>4,318</u>
	<u>347,827</u>	<u>370,265</u>

The total amount of employee benefits (including employer pension contributions) received by key management personnel for their services to the centre for the year was £58,999 (2020: £55,113).

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

	2021	2020
Practitioners	20	20
Catering	2	2
Senior Managers	3	4
Admin	<u>2</u>	<u>-</u>
	<u>27</u>	<u>26</u>

No employees received emoluments in excess of £60,000 (2020: none).

Cawthorne Children's Centre

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	52	-	52
Charitable activities			
Provision of education and childcare	436,216	-	436,216
Other trading activities	2,273	-	2,273
Investment income	<u>122</u>	<u>-</u>	<u>122</u>
Total	438,663	-	438,663
EXPENDITURE ON			
Charitable activities			
Provision of education and childcare	450,250	10,395	460,645
NET EXPENDITURE	(11,587)	(10,395)	(21,982)
RECONCILIATION OF FUNDS			
Total funds brought forward	95,417	114,340	209,757
TOTAL FUNDS CARRIED FORWARD	<u>83,830</u>	<u>103,945</u>	<u>187,775</u>
9. TANGIBLE FIXED ASSETS			
	Long leasehold £	Plant and machinery £	Totals £
COST			
At 1 February 2020 and 31 January 2021	<u>374,558</u>	<u>38,727</u>	<u>413,285</u>
DEPRECIATION			
At 1 February 2020	219,762	34,262	254,024
Charge for year	<u>15,482</u>	<u>721</u>	<u>16,203</u>
At 31 January 2021	<u>235,244</u>	<u>34,983</u>	<u>270,227</u>
NET BOOK VALUE			
At 31 January 2021	<u>139,314</u>	<u>3,744</u>	<u>143,058</u>
At 31 January 2020	<u>154,796</u>	<u>4,465</u>	<u>159,261</u>

Cawthorne Children's Centre

Notes to the Financial Statements - continued
for the Year Ended 31 January 2021

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	3,042	3,429
Other debtors	264	-
Prepayments and accrued income	<u>2,619</u>	<u>1,414</u>
	<u>5,925</u>	<u>4,843</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	2,453	1,084
Social security and other taxes	2,250	2,751
Other creditors	23,599	17,442
Accruals and deferred income	<u>19,999</u>	<u>24,760</u>
	<u>48,301</u>	<u>46,037</u>

12. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2021 Total funds	2020 Total funds
	£	£	£	£
Fixed assets	49,508	93,550	143,058	159,261
Current assets	87,937	413	88,350	74,551
Current liabilities	<u>(48,301)</u>	<u>-</u>	<u>(48,301)</u>	<u>(46,037)</u>
	<u>89,144</u>	<u>93,963</u>	<u>183,107</u>	<u>187,775</u>

13. MOVEMENT IN FUNDS

	At 1/2/20	Net movement in funds	At 31/1/21
	£	£	£
Unrestricted funds			
General fund	83,830	5,314	89,144
Restricted funds			
Capital fund	103,945	(10,395)	93,550
Restricted fund	<u>-</u>	<u>413</u>	<u>413</u>
	<u>103,945</u>	<u>(9,982)</u>	<u>93,963</u>
TOTAL FUNDS	<u>187,775</u>	<u>(4,668)</u>	<u>183,107</u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**

13. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	408,709	(403,395)	5,314
Restricted funds			
Capital fund	-	(10,395)	(10,395)
Restricted fund	<u>588</u>	<u>(175)</u>	<u>413</u>
	<u>588</u>	<u>(10,570)</u>	<u>(9,982)</u>
TOTAL FUNDS	<u><u>409,297</u></u>	<u><u>(413,965)</u></u>	<u><u>(4,668)</u></u>

Comparatives for movement in funds

	At 1/2/19 £	Net movement in funds £	At 31/1/20 £
Unrestricted funds			
General fund	95,417	(11,587)	83,830
Restricted funds			
Capital fund	114,340	(10,395)	103,945
	<u>209,757</u>	<u>(21,982)</u>	<u>187,775</u>
TOTAL FUNDS	<u><u>209,757</u></u>	<u><u>(21,982)</u></u>	<u><u>187,775</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	438,663	(450,250)	(11,587)
Restricted funds			
Capital fund	-	(10,395)	(10,395)
	<u>438,663</u>	<u>(460,645)</u>	<u>(21,982)</u>
TOTAL FUNDS	<u><u>438,663</u></u>	<u><u>(460,645)</u></u>	<u><u>(21,982)</u></u>

Cawthorne Children's Centre

**Notes to the Financial Statements - continued
for the Year Ended 31 January 2021**

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/2/19 £	Net movement in funds £	At 31/1/21 £
Unrestricted funds			
General fund	95,417	(6,273)	89,144
Restricted funds			
Capital fund	114,340	(20,790)	93,550
Restricted fund	<u>-</u>	<u>413</u>	<u>413</u>
	<u>114,340</u>	<u>(20,377)</u>	<u>93,963</u>
TOTAL FUNDS	<u>209,757</u>	<u>(26,650)</u>	<u>183,107</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	847,372	(853,645)	(6,273)
Restricted funds			
Capital fund	-	(20,790)	(20,790)
Restricted fund	<u>588</u>	<u>(175)</u>	<u>413</u>
	<u>588</u>	<u>(20,965)</u>	<u>(20,377)</u>
TOTAL FUNDS	<u>847,960</u>	<u>(874,610)</u>	<u>(26,650)</u>

14. RELATED PARTY DISCLOSURES

During the prior year, the company received electrical services from SR Hill Electrical Limited (a company owned by Mr Hill, the husband of Mrs Hill, the Financial Controller of the Charity) totalling £201.30. No such service costs were incurred during the current year. At the year end £nil (2020: £201.30) was owed to SR Hill Electrical Limited. The transactions were carried out on an arms length basis.

Cawthorne Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2021**

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,099	52
Other trading activities		
Fundraising events	309	2,125
Photo commissions	-	148
Other income	18,262	-
Government grants	<u>97,377</u>	<u>-</u>
	115,948	2,273
Investment income		
Deposit account interest	37	122
Charitable activities		
Provision of education and childcare	152,164	299,851
Payments from governments or public authorities in the normal course of trading (net)	<u>137,049</u>	<u>136,365</u>
	<u>289,213</u>	<u>436,216</u>
Total incoming resources	409,297	438,663
EXPENDITURE		
Charitable activities		
Wages	333,329	351,985
Social security	10,635	13,962
Pensions	3,863	4,318
Rent	700	700
Rates and water	1,422	3,604
Insurance	1,819	1,905
Light and heat	5,108	6,124
Telephone	367	648
Advertising	9	405
Sundries	100	607
Other establishment costs	1,515	1,631
Other office costs	5,405	7,218
Cleaning	7,943	5,996
Training	548	1,480
Resources	12,336	28,989
Repairs and maintenance	7,731	7,751
Bank charges	736	1,102
Bad debts	214	749
Depreciation of long leasehold	15,482	15,483
Depreciation of plant & machinery	<u>721</u>	<u>2,244</u>
	409,984	456,901

This page does not form part of the statutory financial statements

Cawthorne Children's Centre

**Detailed Statement of Financial Activities
for the Year Ended 31 January 2021**

	2021 £	2020 £
Support costs		
Governance costs		
Accountancy fees	1,403	1,597
Legal fees	<u>2,578</u>	<u>2,147</u>
	<u>3,981</u>	<u>3,744</u>
Total resources expended	<u>413,965</u>	<u>460,645</u>
Net expenditure	<u>(4,668)</u>	<u>(21,982)</u>

This page does not form part of the statutory financial statements