

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

	Page
Reference and Administrative Details	1
Trustees' Report	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

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 dark ink, appearing to read 'A. Rose', with a stylized flourish 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 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>77,900</u>	<u>4,391</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 dark ink, appearing to read 'A Rose', with a large loop at the end.

Mr A Rose - Trustee

A handwritten signature in dark ink, appearing to read 'C E Prosser', with a long horizontal stroke at the end.

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 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	-	488	488
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	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>

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	2,513	(2,608)	(95)
	<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	95	-	95
	<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)
	<u>418,497</u>	<u>(440,754)</u>	<u>(22,257)</u>
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