

# GISSING CHILDREN'S CENTRE - A COMMUNITY PRE-SCHOOL

England & Wales · Charity number 1105120

## Details

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Other names	THE GISSING CHILDREN'S CENTRE PLAYGROUP AND PRE-SCHOOL
Status	Registered
Legal form	Other
Registered	2004-07-26
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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Address	Gissing Childrens Centre The Old School Lower Street Gissing Diss IP22 5UJ
Phone	01379677300
Email	<a href="mailto:manager@gissingchildrenscentre.co.uk">manager@gissingchildrenscentre.co.uk</a>
Website	<a href="http://gissingchildrenscentre.co.uk">gissingchildrenscentre.co.uk</a>

## Activities

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**Objects:** THE AIM OF THE ASSOCIATION SHALL BE TO ADVANCE THE EDUCATION OF CHILDREN BELOW COMPULSORY SCHOOL AGE IN GISSING AND A FIVE MILE RADIUS OF GISSING BY:

**Activities:** To advance the education of children below compulsory school age in Gissing and surrounding areas. To provide safe and satisfying play in which parents have the right to take part. To encourage other charitable activities through which parents may help the children eg holiday playschemes for primary school age children.

## Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, The General Public/mankind

## Geography

- **Area of benefit:** GISSING AND FIVE MILE RADIUS OF GISSING
- Norfolk

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£127,704	£117,040	-	-
2023-12-31	£159,639	£156,378	-	-
2022-12-31	£131,681	£145,435	-	-
2021-12-31	£133,198	£128,575	-	-
2020-12-31	£124,234	£108,517	-	-

## Trustees

Name	Role	Appointed
<b>Alison Mary Cullum</b>	Chair	2021-11-25
Christopher Tyler		2023-03-27
Claire Julie Tyler		2023-03-15
Felicity Alison Brown		2016-02-10
Linda Mary Nash		2016-02-10
Pauline Coombes		2024-02-01
VICTORIA HELEN JORDAN		2011-04-09

**GISSING CHILDREN'S CENTRE - A COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1105120

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# Accounts

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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Trustees' Annual Report for the period

From **01 January 2024** Period start date To **31 August 2024** Period end date

Charity name: **Gissing Children's Centre – a community pre-school**

Charity registration number: **1105120**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-</p> <ul style="list-style-type: none"> <li>(a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in, the activities of such groups, ensuring that these groups offer opportunities for all children whatever their race, culture, religion, means or ability.</li> <li>(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area;</li> <li>(c) Instigating and adhering to and furthering the objects of the Early Years Alliance.</li> </ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>To provide a high-quality, accessible and inclusive community pre-school facility during term time for local children aged from two years to four years of age or the age they start primary school. To provide additional pre-school sessions during summer holidays in August each year. To operate flexible hours, to meet the childcare needs of families and to meet the learning and development needs of their children.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	<p>Trustees have had regard to this guidance.</p>

Commission on public benefit		
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	This charity does not award grants.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The contribution made by volunteers to the charity continues to be substantial eg ongoing work and governance of the management committee both on a day-to-day basis and in organising and running major fundraising events two or three times a year eg an annual Easter or Spring event, an annual Autumn event and some input to fundraising opportunities at Christmas, usually the village or church fayre. These main events are entirely staffed by volunteers and staff volunteering. In addition, volunteers supply maintenance work free and obtain many and varied resources for the group, and provide specialist advice, free of charge (eg Chairperson is a former Headteacher and a Committee Member is a retired Speech & Language Therapist).
Other		N/A

### Achievements and Performance

	SORP reference	
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<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p><b>Upskilling of staff members to improve the quality and level of service we provide</b>  One of our pre-school leaders completed an Early Years degree via Pen Green Research, Development &amp; Training Base</p> <p><b>We partnered up with Norfolk County Council's School and Communities team to provide PEEP sessions for children transitioning to school and their parents</b>  This was hosted by us in the adjoining community building and comprised a programme of 3 sessions during June/July 2024 to help support specific children and their families with the move from pre-school/nursery to school and was designed to improve outcomes.</p> <p><b>We continued to invest time and effort in national initiatives to improve the quality and support we provide</b>  Staff undertook training in the 'Early Talk Boost' programme offered by the Department for Education and Speech and Language UK ready for delivery in 2024/2025. This will support children 3 and 4 years of age who may show some delay with their speech and language.</p> <p><b>Planning and training for delivering regular yoga and mindfulness sessions</b>  Staff members undertook yoga training so that bespoke sessions could be offered from September 2024 to improve the confidence, wellbeing and self-esteem of specific children.</p>
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### Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	
<p>Investment performance against objectives</p>	<p>Para 1.41</p>	

Other		
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## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See Financial Statements from Newman & Co, Accountants.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To hold and seek to maintain, reserve funds in the event of unforeseen closure to cover redundancy payments to staff and to cover rent and running costs for up to six months.
Amount of reserves held	Para 1.22	Ditto
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	See Financial Statements from Newman & Co. Accountants.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Ditto

## Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> <li>• Session fees from paying families (unfunded children);</li> <li>• 2 year early years funding (both categories) from Norfolk County Council;</li> <li>• 3 &amp; 4 year universal and extended (up to 30 hours) early years funding from Norfolk County Council;</li> <li>• SENDIF discretionary inclusion funding, as appropriate, from Norfolk County Council;</li> <li>• Proceeds from fundraising events and activities;</li> <li>• Donations;</li> <li>• Grants and awards.</li> </ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<ul style="list-style-type: none"> <li>• Any substantial and long-term reduction in demand for, or take-up of, pre-school places;</li> <li>• If the local authority decreased or withdrew early years funding.</li> </ul>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution with formal approved by the Early Years Alliance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by Members

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Signposting to the information and guidance provided by the Charity Commission on their website.  Occasional training accessed via Norfolk County Council Early Years Training for Early Years Committees including SAFER training.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Gissing Children's Centre – a community pre-school
Other name the charity uses	Gissing Children's Centre
Registered charity number	1105120
Charity's principal address	The Old School Lower Street Gissing Diss Norfolk IP22 5UJ

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Alison Cullum	Chairperson		
2	Felicity Brown	Secretary		
3	Victoria Jordan	Treasurer		
4	Laura Adam			
5	Linda Nash			
6	Claire Julie Tyler			
7	Christopher Tyler			
8	Pauline Coombes		Appointed 01/02/2024	
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Corporate trustees – names of the directors at the date the report was approved

Director name		

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Alison Mary Cullum	Victoria Helen Jordan
Position (eg Secretary, Chair, etc)	Chair	Treasurer
Date	25 <sup>th</sup> June 2025	

**THE CHILDRENS CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2024**

**Registered charity number 1105120**

**Newman & Co.**  
**Chartered Accountants**  
**4b Church Street**  
**Diss**  
**Norfolk**  
**IP22 4DD**

## THE CHILDRENS CENTRE

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** A Cullum  
V Jordan  
L Nash  
F Brown  
L Adam (Resigned 11 February 2025)  
P Coombes  
C Tyler  
C J Tyler

**Collector/Chairperson:** A Cullum

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

**THE CHILDRENS CENTRE**  
**REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

**STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee’s Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

**REVIEW OF THE CHARITY’S ACTIVITIES FOR THE PERIOD**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

**RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children’s Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

**PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on.....2025

(Signed).....

A Cullum - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**PERIOD ENDED 31 AUGUST 2024**

**Independent examiner's report to the trustees of The Childrens Centre**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31<sup>st</sup> August 2024 which are set out on pages 4 to 7.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Name: Leslie Newman FCA

Address: Newman & Co,  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Date:

**THE CHILDRENS CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**PERIOD ENDED 31 AUGUST 2024**

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>INCOME</b>				
Fees	16,250	-	16,250	23,501
Fund-raising	1,721	-	1,721	3,124
Interest Received	374	-	374	446
Nursery Vouchers	105,444	-	105,444	127,206
Donation	3,005	-	3,005	4,010
Grants	910	-	910	1,177
Sundry Income	-	-	-	175
	<u>£127,704</u>	-	<u>£127,704</u>	<u>£159,639</u>
 <b>EXPENDITURE</b>				
<b>Direct Charitable Expenditure</b>				
Wages	94,169	700	94,869	122,083
Pension	2,874	-	2,874	3,964
Professional Fees	572	-	572	1,224
Maintenance	120	-	120	438
Rent	6,403	-	6,403	9,326
Consumables	3,414	-	3,414	5,497
Insurance	946	-	946	1,195
Photocopying & Stationery	281	-	281	79
IT and internet	378	1,089	1,467	762
Telephone	269	-	269	154
Adverts	286	500	786	214
Equipment Purchases	463	-	463	3,665
Sundries	451	-	451	280
Training	233	-	233	1,353
Membership	788	-	788	684
Clothing & Uniform	215	-	215	314
Light, Heat & Water	1,934	-	1,934	3,970
Waste	955	-	955	1,176
	<u>£114,751</u>	<u>£2,289</u>	<u>£117,040</u>	<u>£156,378</u>

**THE CHILDRENS CENTRE**  
**BALANCE SHEET**  
**PERIOD ENDED 31 AUGUST 2024**

	2024	2023
	£	£
<b>NET INCOME FOR YEAR</b>	10,664	3,261
<b>FUNDS AT 31 DECEMBER 2023</b>	30,978	27,717
<b>FUNDS AT 31 AUGUST 2024</b>	<b><u>£41,642</u></b>	<b><u>£30,978</u></b>
UNRESTRICTED FUNDS	41,642	28,689
RESTRICTED FUNDS	-	2,289
<b>TOTAL FUNDS AT 31 AUGUST 2024</b>	<b><u>£41,642</u></b>	<b><u>£30,978</u></b>

**Represented by**  
**Balances at:**

HSBC – Account 1	11,228	7,340
HSBC – Account 2	44,202	32,141
HSBC – Account 3	22	59
Cash	76	76
Debtors and Prepayments	2,133	2,675
Accruals	(16,019)	(11,313)
	—————	—————
	<b><u>£41,642</u></b>	<b><u>£30,978</u></b>

.....  
 Approved by the Committee on ..... 2025

**THE CHILDRENS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**PERIOD ENDED 31 AUGUST 2024**

**1 Accounting policies**

**Charity information**

Gissing Children's Centre is a constitution adopted on 28 October 2002 as amended on 9 December 2013 as amended on 10 February 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Change of reporting period**

The charity has shortened the accounting period to 31 August 2024 to be in line with the academic year. For this reason, comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

**1.3 Going concern**

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

**1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.5 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**THE CHILDRENS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**PERIOD ENDED 31 AUGUST 2024**

**1.6 Cash and cash equivalents**

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

**2. Trustees remuneration**

Payments of £17,213 (2023 – 23,683) were made to trustees under the terms of employment contract which are agreed by the committee.

**3. Staff Costs**

The average monthly number of employees during the year was 12 (2023 - 13).

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

**THE CHILDRENS CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 AUGUST 2024**

**Registered charity number 1105120**

**Newman & Co.**  
**Chartered Accountants**  
**4b Church Street**  
**Diss**  
**Norfolk**  
**IP22 4DD**

## THE CHILDRENS CENTRE

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** A Cullum  
V Jordan  
L Nash  
F Brown  
L Adam (Resigned 11 February 2025)  
P Coombes  
C Tyler  
C J Tyler

**Collector/Chairperson:** A Cullum

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

**THE CHILDRENS CENTRE**  
**REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

**STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee’s Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

**REVIEW OF THE CHARITY’S ACTIVITIES FOR THE PERIOD**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

**RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children’s Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

**PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on.....2025

(Signed).....

A Cullum - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**PERIOD ENDED 31 AUGUST 2024**

**Independent examiner's report to the trustees of The Childrens Centre**

I report to the charity trustees on my examination of the accounts of the charity for the period ended 31<sup>st</sup> August 2024 which are set out on pages 4 to 7.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:

Name: Leslie Newman FCA

Address: Newman & Co,  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Date:

**THE CHILDRENS CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**PERIOD ENDED 31 AUGUST 2024**

	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<b>INCOME</b>				
Fees	16,250	-	16,250	23,501
Fund-raising	1,721	-	1,721	3,124
Interest Received	374	-	374	446
Nursery Vouchers	105,444	-	105,444	127,206
Donation	3,005	-	3,005	4,010
Grants	910	-	910	1,177
Sundry Income	-	-	-	175
	<u>£127,704</u>	-	<u>£127,704</u>	<u>£159,639</u>
 <b>EXPENDITURE</b>				
<b>Direct Charitable Expenditure</b>				
Wages	94,169	700	94,869	122,083
Pension	2,874	-	2,874	3,964
Professional Fees	572	-	572	1,224
Maintenance	120	-	120	438
Rent	6,403	-	6,403	9,326
Consumables	3,414	-	3,414	5,497
Insurance	946	-	946	1,195
Photocopying & Stationery	281	-	281	79
IT and internet	378	1,089	1,467	762
Telephone	269	-	269	154
Adverts	286	500	786	214
Equipment Purchases	463	-	463	3,665
Sundries	451	-	451	280
Training	233	-	233	1,353
Membership	788	-	788	684
Clothing & Uniform	215	-	215	314
Light, Heat & Water	1,934	-	1,934	3,970
Waste	955	-	955	1,176
	<u>£114,751</u>	<u>£2,289</u>	<u>£117,040</u>	<u>£156,378</u>

**THE CHILDRENS CENTRE**  
**BALANCE SHEET**  
**PERIOD ENDED 31 AUGUST 2024**

	2024	2023
	£	£
<b>NET INCOME FOR YEAR</b>	10,664	3,261
<b>FUNDS AT 31 DECEMBER 2023</b>	30,978	27,717
<b>FUNDS AT 31 AUGUST 2024</b>	<b><u>£41,642</u></b>	<b><u>£30,978</u></b>
UNRESTRICTED FUNDS	41,642	28,689
RESTRICTED FUNDS	-	2,289
<b>TOTAL FUNDS AT 31 AUGUST 2024</b>	<b><u>£41,642</u></b>	<b><u>£30,978</u></b>

**Represented by**  
**Balances at:**

HSBC – Account 1	11,228	7,340
HSBC – Account 2	44,202	32,141
HSBC – Account 3	22	59
Cash	76	76
Debtors and Prepayments	2,133	2,675
Accruals	(16,019)	(11,313)
	—————	—————
	<b><u>£41,642</u></b>	<b><u>£30,978</u></b>

.....  
 Approved by the Committee on ..... 2025

**THE CHILDRENS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**PERIOD ENDED 31 AUGUST 2024**

**1 Accounting policies**

**Charity information**

Gissing Children's Centre is a constitution adopted on 28 October 2002 as amended on 9 December 2013 as amended on 10 February 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Change of reporting period**

The charity has shortened the accounting period to 31 August 2024 to be in line with the academic year. For this reason, comparative amounts presented in the financial statements (including the related notes) are not entirely comparable.

**1.3 Going concern**

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

**1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.5 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**THE CHILDRENS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**PERIOD ENDED 31 AUGUST 2024**

**1.6 Cash and cash equivalents**

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

**2. Trustees remuneration**

Payments of £17,213 (2023 – 23,683) were made to trustees under the terms of employment contract which are agreed by the committee.

**3. Staff Costs**

The average monthly number of employees during the year was 12 (2023 - 13).

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

**GISSING CHILDREN'S CENTRE - A COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1105120

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# Accounts

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## Trustees' Annual Report for the period

From **01 January 2023** Period start date To **31 December 2023** Period end date

Charity name: **Gissing Children's Centre – a community pre-school**

Charity registration number: **1105120**

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:- (a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in, the activities of such groups, ensuring that these groups offer opportunities for all children whatever their race, culture, religion, means or ability. (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area; (c) Instigating and adhering to and furthering the objects of the Early Years Alliance.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	To provide a high-quality, accessible and inclusive community pre-school facility during term time for local children aged from two years to four years of age or the age they start primary school. To provide additional pre-school sessions during summer holidays in August each year. To operate flexible hours, to meet the childcare needs of families and to meet the learning and development needs of their children.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	Trustees have had regard to this guidance.

Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	This charity does not award grants.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The contribution made by volunteers to the charity continues to be substantial eg ongoing work and governance of the management committee both on a day-to-day basis and in organising and running major fundraising events two or three times a year eg an annual Easter event, an annual Autumn event and some input to fundraising opportunities in the summer and at Christmas, usually the village or church fayre. In addition, volunteers supply maintenance work free and obtain many and varied resources for the group, free of charge.
Other		N/A

## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p><b>Upskilling of staff members to improve the quality and level of service we provide</b>            One of our pre-school leaders embarked on a degree in Early Years through Pen Green. One of our pre-school assistants completed a SENCo (special educational needs co-ordinator) Level 2 qualification through Norfolk County Council.</p> <p><b>Obtaining of funding to provide a semi-permanent outdoor shelter</b>            This enables outdoor learning all year round and is designed to improve the resilience and well-being of the children attending the pre-school.</p> <p><b>We signed up for national initiatives to improve the quality and support we provide</b>            We signed up for the 'Early Talk Boost' programme offered by the Department for Education and delivered by Speech and</p>

		<p>Language UK. NB this programme will now be delivered in 2024/2025 and will support 3 and 4 year olds who may show some delay with their speech and language.</p> <p><b>We signed up for the Bookstart Pilot 2023</b> Via The Booktrust and Norfolk County Council to encourage parents to read with their children and enjoy stories – to improve children's wellbeing and their speech and language. This includes the provision of books to families, to share with their children.</p>
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**Additional information (optional)**

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See Financial Statements from Newman & Co, Accountants.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To hold and seek to maintain, reserve funds in the event of unforeseen closure to cover redundancy payments to staff and to cover rent and running costs for up to six months.
Amount of reserves held	Para 1.22	Ditto
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	See Financial Statements from Newman & Co. Accountants.
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Ditto

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> <li>• Session fees from paying families (unfunded children);</li> <li>• 2 year early years funding from Norfolk County Council;</li> <li>• 3 &amp; 4 year universal and extended early years funding from Norfolk County Council;</li> <li>• SENDIF discretionary inclusion funding, as appropriate, from Norfolk County Council;</li> <li>• Proceeds from fundraising events and activities;</li> <li>• Donations;</li> <li>• Grants and awards.</li> </ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<ul style="list-style-type: none"> <li>• Any substantial and long-term reduction in demand for pre-school places;</li> <li>• If the local authority decreased or withdrew early years funding.</li> </ul>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution with formal approved by the Early Years Alliance
How is the charity constituted? (e.g. unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by Members

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	Signposting to the information an guidance provided by the Charity Commission on their website.  Occasional training accessed via Norfolk County Council Early Years Training for Early Years Committees.
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Gissing Children's Centre – a community pre-school
Other name the charity uses	Gissing Children's Centre
Registered charity number	1105120
Charity's principal address	The Old School Lower Street Gissing Diss Norfolk IP22 5UJ



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	Alison M Cullum	
Full name(s)	ALISON MARY CULLUM	VICTORIA JORDAN
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER.

Date

23rd October 2024
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**THE CHILDRENS CENTRE  
FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 31 DECEMBER 2023**

**Registered charity number 1105120**

**Newman & Co.  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD**

## **THE CHILDRENS CENTRE**

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** A Cullum  
V Jordan  
L Nash  
F Brown  
L Adam  
C J Tyler (Appointed 15 March 2023)  
C Tyler (Appointed 27 March 2023)  
P Coombes (Appointed 1 February 2024)

**Collector/Chairperson:** A Cullum

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

**THE CHILDRENS CENTRE**  
**REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

**STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

**REVIEW OF THE CHARITY'S ACTIVITIES FOR THE YEAR**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

**RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children's Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

**PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on.....29<sup>th</sup> October.....2024

(Signed).....*Aislin M Cullum*.....  
A Cullum - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 DECEMBER 2023**

**Independent examiner's report to the trustees of The Childrens Centre**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 4 to 7.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Name: Leslie Newman FCA

Address: Newman & Co,  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Date: 31/10/2024

**THE CHILDRENS CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>INCOME</b>				
Fees	23,501	-	23,501	24,652
Fund-raising	3,124	-	3,124	2,901
Interest Received	446	-	446	52
Nursery Vouchers	127,206	-	127,206	100,112
Donation	4,010	-	4,010	3,040
Grants	377	800	1,177	924
Sundry Income	175	-	175	,
	<u>£158,839</u>	<u>£800</u>	<u>£159,639</u>	<u>£131,681</u>
 <b>EXPENDITURE</b>				
<b>Direct Charitable Expenditure</b>				
Wages	122,083	-	122,083	114,153
Pension	3,964	-	3,964	2,366
Professional Fees	1,224	-	1,224	803
Maintenance	438	-	438	387
Rent	9,326	-	9,326	8,033
Consumables	5,497	-	5,497	7,196
Insurance	1,195	-	1,195	1,334
Photocopying & Stationery	79	-	79	299
IT and internet	762	-	762	177
Telephone	154	-	154	240
Adverts	214	-	214	183
Equipment Purchases	2,094	1,571	3,665	1,536
Sundries	280	-	280	918
Training	1,353	-	1,353	2,470
Membership	684	-	684	616
Clothing & Uniform	314	-	314	747
Light, Heat & Water	3,970	-	3,970	2,767
Waste	1,176	-	1,176	1,210
	<u>£154,807</u>	<u>£1,571</u>	<u>£156,378</u>	<u>£145,435</u>

**THE CHILDRENS CENTRE**  
**BALANCE SHEET**  
**YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>NET INCOME FOR YEAR</b>	3,261	(13,754)
<b>FUNDS AT 31 DECEMBER 2022</b>	27,717	41,471
<b>FUNDS AT 31 DECEMBER 2023</b>	<u><b>£30,978</b></u>	<u><b>£27,717</b></u>
<b>UNRESTRICTED FUNDS</b>	28,689	24,549
<b>RESTRICTED FUNDS</b>	2,289	3,168
<b>TOTAL FUNDS AT 31 DECEMBER 2023</b>	<u><b>£30,978</b></u>	<u><b>£27,717</b></u>

**Represented by**  
**Balances at:**

HSBC – Account 1	7,340	2,839
HSBC – Account 2	32,141	31,042
HSBC – Account 3	59	12
Cash	76	76
Debtors and Prepayments	2,675	2,557
Accruals	(11,313)	(8,809)
	<u>          </u>	<u>          </u>
	<u><b>£30,978</b></u>	<u><b>£27,717</b></u>

..... *Alison M Culham* .....

Approved by the Committee on *29th October* 2024

**THE CHILDRENS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**1 Accounting policies**

**Charity information**

Gissing Children's Centre is a constitution adopted on 28 October 2002 as amended on 9 December 2013 as amended on 10 February 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.3 Going concern**

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

**1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.5 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**THE CHILDRENS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**YEAR ENDED 31 DECEMBER 2023**

**1.6 Cash and cash equivalents**

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

**2. Trustees remuneration**

Payments of £23,683 (2022 – £23,569) were made to trustees under the terms of employment contract which are agreed by the committee.

**3. Staff Costs**

The average monthly number of employees during the year was 12 (2022 - 13).

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



**THE CHILDRENS CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE PERIOD ENDED 31 DECEMBER 2023**

**Registered charity number 1105120**

**Newman & Co.**  
**Chartered Accountants**  
**4b Church Street**  
**Diss**  
**Norfolk**  
**IP22 4DD**

# **THE CHILDRENS CENTRE**

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** A Cullum  
V Jordan  
L Nash  
F Brown  
L Adam  
C J Tyler (Appointed 15 March 2023)  
C Tyler (Appointed 27 March 2023)  
P Coombes (Appointed 1 February 2024)

**Collector/Chairperson:** A Cullum

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

**THE CHILDRENS CENTRE**  
**REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

**STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

**REVIEW OF THE CHARITY'S ACTIVITIES FOR THE YEAR**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

**RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children's Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

**PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on.....29<sup>th</sup> October.....2024

(Signed).....*Aislin M Cullum*.....  
A Cullum - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 DECEMBER 2023**

**Independent examiner's report to the trustees of The Childrens Centre**

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31<sup>st</sup> December 2023 which are set out on pages 4 to 7.

**Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all of the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

Signed:



Name: Leslie Newman FCA

Address: Newman & Co,  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Date: 31/10/2024

**THE CHILDRENS CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2023**

	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b>INCOME</b>				
Fees	23,501	-	23,501	24,652
Fund-raising	3,124	-	3,124	2,901
Interest Received	446	-	446	52
Nursery Vouchers	127,206	-	127,206	100,112
Donation	4,010	-	4,010	3,040
Grants	377	800	1,177	924
Sundry Income	175	-	175	,
	<b><u>£158,839</u></b>	<b><u>£800</u></b>	<b><u>£159,639</u></b>	<b><u>£131,681</u></b>
<b>EXPENDITURE</b>				
<b>Direct Charitable Expenditure</b>				
Wages	122,083	-	122,083	114,153
Pension	3,964	-	3,964	2,366
Professional Fees	1,224	-	1,224	803
Maintenance	438	-	438	387
Rent	9,326	-	9,326	8,033
Consumables	5,497	-	5,497	7,196
Insurance	1,195	-	1,195	1,334
Photocopying & Stationery	79	-	79	299
IT and internet	762	-	762	177
Telephone	154	-	154	240
Adverts	214	-	214	183
Equipment Purchases	2,094	1,571	3,665	1,536
Sundries	280	-	280	918
Training	1,353	-	1,353	2,470
Membership	684	-	684	616
Clothing & Uniform	314	-	314	747
Light, Heat & Water	3,970	-	3,970	2,767
Waste	1,176	-	1,176	1,210
	<b><u>£154,807</u></b>	<b><u>£1,571</u></b>	<b><u>£156,378</u></b>	<b><u>£145,435</u></b>

**THE CHILDRENS CENTRE**  
**BALANCE SHEET**  
**YEAR ENDED 31 DECEMBER 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>NET INCOME FOR YEAR</b>	3,261	(13,754)
<b>FUNDS AT 31 DECEMBER 2022</b>	27,717	41,471
<b>FUNDS AT 31 DECEMBER 2023</b>	<u><b>£30,978</b></u>	<u><b>£27,717</b></u>
<b>UNRESTRICTED FUNDS</b>	28,689	24,549
<b>RESTRICTED FUNDS</b>	2,289	3,168
<b>TOTAL FUNDS AT 31 DECEMBER 2023</b>	<u><b>£30,978</b></u>	<u><b>£27,717</b></u>

**Represented by**  
**Balances at:**

HSBC – Account 1	7,340	2,839
HSBC – Account 2	32,141	31,042
HSBC – Account 3	59	12
Cash	76	76
Debtors and Prepayments	2,675	2,557
Accruals	(11,313)	(8,809)
	<u>          </u>	<u>          </u>
	<u><b>£30,978</b></u>	<u><b>£27,717</b></u>

..... *Alison M Culham* .....

Approved by the Committee on *29th October* 2024

**THE CHILDRENS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2023**

**1 Accounting policies**

**Charity information**

Gissing Children's Centre is a constitution adopted on 28 October 2002 as amended on 9 December 2013 as amended on 10 February 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.3 Going concern**

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

**1.4 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.5 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

**THE CHILDRENS CENTRE**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**YEAR ENDED 31 DECEMBER 2023**

**1.6 Cash and cash equivalents**

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

***Basic financial assets***

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

***Basic financial liabilities***

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

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

**2. Trustees remuneration**

Payments of £23,683 (2022 – £23,569) were made to trustees under the terms of employment contract which are agreed by the committee.

**3. Staff Costs**

The average monthly number of employees during the year was 12 (2022 - 13).

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



**GISSING CHILDREN'S CENTRE - A COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1105120

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# Accounts

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**CHARITY COMMISSION  
FOR ENGLAND AND WALES**

## Trustees' Annual Report for the period

From 01 January 2021 - Period start date To 31 December 2021 - Period end date

Charity name: Gissing Children's Centre – a community pre-school

Charity registration number: 1105120

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<p>To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-</p> <ul style="list-style-type: none"> <li>(a) Offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in, the activities of such groups, ensuring that these groups offer opportunities for all children whatever their race, culture, religion, means or ability.</li> <li>(b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area;</li> <li>(c) Instigating and adhering to and furthering the objects of the Early Years Alliance.</li> </ul>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>To provide a high-quality and accessible community pre-school facility during term time for local children aged from two years to four years of age or the age they start primary school. To provide additional pre-school sessions during summer holidays in August each year. To operate flexible hours, to meet the childcare needs of families and to meet the learning and development needs of their children.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity	Para 1.18	Trustees have had regard to this guidance.

Commission on public benefit		
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### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	This charity does not award grants.
Policy on social investment including program related investment	Para 1.38	N/A
Contribution made by volunteers	Para 1.38	The contribution made by volunteers continues to be substantial eg the on-going work and governance of the management committee both on a day-to-day basis and in organising and carrying out major fundraising events two or three times a year eg an Easter event, an Autumn event and some input to fundraising opportunities in the summer and at Christmas, usually village fayres.
Other		

### Achievements and Performance

	SORP reference	

<p>Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.</p>	<p>Para 1.20</p>	<p>To continue to <b>manage the pre-school safely</b>, adhering to government guidance, during <b>covid</b> lockdowns, <b>remaining open</b> for all children, not purely children of front-line key workers.</p> <p>To roll out Norfolk Early Years Professional Development Programme (<b>ELKLAN</b> speech and language training) to all staff in-house during 2021 which <b>improved speech and language outcomes</b> for all children. The manager then provided a <b>mentor</b> role to other early years settings in South Norfolk.</p> <p>To <b>embed</b> weekly <b>Forest School</b> sessions within the pre-school offer, building resilience within the children and improving their health and well-being.</p>
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#### Additional information (optional)

You may choose to include further statements where relevant about:

<p>Achievements against objectives set</p>	<p>Para 1.41</p>	
<p>Performance of fundraising activities against objectives set</p>	<p>Para 1.41</p>	
<p>Investment performance against objectives</p>	<p>Para 1.41</p>	
<p>Other</p>		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	See Financial Statements from Newman & Co, Accountants
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	To hold, and maintain, reserve funds in the event of unforeseen closure to cover redundancy payments to staff and to cover rent and running costs for up to six months.
Amount of reserves held	Para 1.22	Ditto
Reasons for holding zero reserves	Para 1.22	N/A
Details of fund materially in deficit	Para 1.24	See Financial Statements from Newman & Co, Accountants
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	Ditto

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<ul style="list-style-type: none"> <li>• Session fees from paying families (unfunded children);</li> <li>• 2 year early years funding from Norfolk County Council;</li> <li>• 3 &amp; 4 year universal and extended early years funding from Norfolk County Council;</li> <li>• SENDIF discretionary inclusion funding, as appropriate, from Norfolk County Council;</li> <li>• Proceeds from fundraising events and activities – these remained 'on hold' during 2021 owing to the covid pandemic;</li> <li>• Donations;</li> <li>• Grants and other funding awarded.</li> </ul>
Investment policy and objectives including any social investment policy adopted	Para 1.46	N/A
A description of the principal risks facing the charity	Para 1.46	<ul style="list-style-type: none"> <li>• The main risks facing the charity would be if local authority funding was decreased or withdrawn;</li> <li>• Any substantial and long-term reduction in demand for pre-school places;</li> </ul>
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution with format approved by the Early Years Alliance
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	Association
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Elected by Members

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Gissing Children's Centre – a community pre-school
Other name the charity uses	Gissing Children's Centre
Registered charity number	1105120
Charity's principal address	The Old School Lower Street Gissing Diss Norfolk IP22 5UJ



### Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

#### Additional information (optional)

##### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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##### Name of chief executive or names of senior staff members (Optional information)

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### Exemptions from disclosure

Reason for non-disclosure of key personnel details

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### Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)	AISON M COLLUM	
Full name(s)	ALISON COLLUM	VICTORIA JORDAN
Position (eg Secretary, Chair, etc)	CHAIR	TREASURER.
Date	25th October 2022	

**THE CHILDRENS CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Registered charity number 1105120**

**Newman & Co.**  
**Chartered Accountants**  
**4b Church Street**  
**Diss**  
**Norfolk**  
**IP22 4DD**

# THE CHILDRENS CENTRE

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** A Cullum  
V Jordan  
L Nash  
F Brown  
L Adam

**Collector/Chairperson:** A Cullum

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

**THE CHILDRENS CENTRE**  
**REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

**STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

**REVIEW OF THE CHARITY'S ACTIVITIES FOR THE YEAR**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

**RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children's Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

**PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on.....15<sup>th</sup> September 2022

(Signed).....*Aislin M Cullum*.....  
A Cullum - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 DECEMBER 2021**

**Independent examiner's report to the trustees of The Childrens Centre**

I report on the accounts of the Charity for the year ended 31<sup>st</sup> December 2021, which are the Income and Expenditure Account and Balance Sheet.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Leslie Newman FCA

Address: Newman & Co,  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Date:

**THE CHILDRENS CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>INCOME</b>				
Fees	16,807	-	16,807	12,930
Fund-raising	185	-	185	(149)
Playscheme	-	-	-	1,314
Interest Received	4	-	4	22
Milk Refunds	729	-	729	674
Nursery Vouchers	110,811	-	110,811	94,168
Donation	110	-	110	5
Grants	-	4,477	4,477	15,270
Sundry Income	75	-	75	-
	<u>£128,721</u>	<u>£4,477</u>	<u>£133,198</u>	<u>£124,234</u>
<b>EXPENDITURE</b>				
<b>Direct Charitable Expenditure</b>				
Wages	101,419	-	101,419	87,253
Pension	1,920	-	1,920	1,363
Professional Fees	1,021	-	1,021	697
Maintenance	318	-	318	265
Rent	7,480	-	7,480	7,309
Consumables	4,521	-	4,521	4,620
Insurance	1,104	-	1,104	845
Milk	863	-	863	781
Photocopying & Stationery	-	-	-	1
IT and internet	631	-	631	-
Telephone	36	-	36	93
Adverts	148	-	148	159
Equipment Purchases	1,807	2,080	3,887	425
Sundries	831	-	831	511
Training	1,858	-	1,858	158
Membership	330	-	330	338
Clothing & Uniform	41	-	41	594
Light, Heat & Water	1,378	-	1,378	2,304
Waste	789	-	789	801
	<u>£126,495</u>	<u>£2,080</u>	<u>£128,575</u>	<u>£116,175</u>

**THE CHILDRENS CENTRE**  
**BALANCE SHEET**  
**YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
NET INCOME FOR YEAR	4,623	15,717
FUNDS AT 31 DECEMBER 2020	36,848	21,131
FUNDS AT 31 DECEMBER 2021	<u>£41,471</u>	<u>£36,848</u>
UNRESTRICTED FUNDS	38,894	36,668
RESTRICTED FUNDS	2,577	180
TOTAL FUNDS AT 31 DECEMBER 2021	<u>£41,471</u>	<u>£36,848</u>

**Represented by**  
**Balances at:**

HSBC – Account 1	9,191	12,134
HSBC – Account 2	30,616	30,613
HSBC – Account 3	7,951	3,679
Cash	76	76
Debtors and Prepayments	1,985	295
Accruals	(8,348)	(9,949)
	<u>£41,471</u>	<u>£36,848</u>

*Aislinn M. Cullum*

Approved by the Committee on *15<sup>th</sup> September* 2022

**THE CHILDRENS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**1 Accounting policies**

**Charity information**

Gissing Children's Centre is a constitution adopted on 28 October 2002 as amended on 9 December 2013 as amended on 10 February 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

## 1.5 Cash and cash equivalents

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

### *Basic financial assets*

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

### *Basic financial liabilities*

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

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

## 2. Trustees remuneration

Payments of £20,030 (2020 - £18,007) were made to trustees under the terms of employment contract which are agreed by the committee.

## 3. Staff Costs

The average monthly number of employees during the year was 14 (2020 - 14).

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

**THE CHILDRENS CENTRE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 DECEMBER 2021**

**Registered charity number 1105120**

**Newman & Co.**  
**Chartered Accountants**  
**4b Church Street**  
**Diss**  
**Norfolk**  
**IP22 4DD**

# THE CHILDRENS CENTRE

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** A Cullum  
V Jordan  
L Nash  
F Brown  
L Adam

**Collector/Chairperson:** A Cullum

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

**THE CHILDRENS CENTRE**  
**REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

**STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

**REVIEW OF THE CHARITY'S ACTIVITIES FOR THE YEAR**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

**RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children's Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

**PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on.....15<sup>th</sup> September 2022

(Signed).....*Aislin M Cullum*.....  
A Cullum - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 DECEMBER 2021**

**Independent examiner's report to the trustees of The Childrens Centre**

I report on the accounts of the Charity for the year ended 31<sup>st</sup> December 2021, which are the Income and Expenditure Account and Balance Sheet.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Name: Leslie Newman FCA

Address: Newman & Co,  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Date:

**THE CHILDRENS CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2021**

	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
<b>INCOME</b>				
Fees	16,807	-	16,807	12,930
Fund-raising	185	-	185	(149)
Playscheme	-	-	-	1,314
Interest Received	4	-	4	22
Milk Refunds	729	-	729	674
Nursery Vouchers	110,811	-	110,811	94,168
Donation	110	-	110	5
Grants	-	4,477	4,477	15,270
Sundry Income	75	-	75	-
	<u>£128,721</u>	<u>£4,477</u>	<u>£133,198</u>	<u>£124,234</u>
<b>EXPENDITURE</b>				
<b>Direct Charitable Expenditure</b>				
Wages	101,419	-	101,419	87,253
Pension	1,920	-	1,920	1,363
Professional Fees	1,021	-	1,021	697
Maintenance	318	-	318	265
Rent	7,480	-	7,480	7,309
Consumables	4,521	-	4,521	4,620
Insurance	1,104	-	1,104	845
Milk	863	-	863	781
Photocopying & Stationery	-	-	-	1
IT and internet	631	-	631	-
Telephone	36	-	36	93
Adverts	148	-	148	159
Equipment Purchases	1,807	2,080	3,887	425
Sundries	831	-	831	511
Training	1,858	-	1,858	158
Membership	330	-	330	338
Clothing & Uniform	41	-	41	594
Light, Heat & Water	1,378	-	1,378	2,304
Waste	789	-	789	801
	<u>£126,495</u>	<u>£2,080</u>	<u>£128,575</u>	<u>£116,175</u>

**THE CHILDRENS CENTRE**  
**BALANCE SHEET**  
**YEAR ENDED 31 DECEMBER 2021**

	2021	2020
	£	£
NET INCOME FOR YEAR	4,623	15,717
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*Aislin M Cullum*

Approved by the Committee on *15<sup>th</sup> September* 2022

**THE CHILDRENS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2021**

**1 Accounting policies**

**Charity information**

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**1.2 Going concern**

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## 2. Trustees remuneration

Payments of £20,030 (2020 - £18,007) were made to trustees under the terms of employment contract which are agreed by the committee.

## 3. Staff Costs

The average monthly number of employees during the year was 14 (2020 - 14).

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

**GISSING CHILDREN'S CENTRE - A COMMUNITY PRE-SCHOOL**

England & Wales - Charity number 1105120

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# Accounts

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# Trustees' Annual Report for the period

From	Period start date			To	Period end date		
	Day 01	Month January	Year 2020		Day 31	Month December	Year 2020

## Section A Reference and administration details

**Charity name**

**Other names charity is known by**

**Registered charity number (if any)**

**Charity's principal address**

The Old School	
Lower Street	
Gissing, Diss, Norfolk	
<b>Postcode</b>	IP22 5UJ

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Laura Adam	Chairperson		
2	Felicity Brown	Secretary		
3	Victoria Jordan	Treasurer		
4	Kelly Pitcher			
5	Linda Nash			
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

## Names and addresses of advisers (Optional information)

Type of adviser	Name	Address

## Name of chief executive or names of senior staff members (Optional information)

--

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document  
(eg. trust deed, constitution)

Constitution

How the charity is constituted  
(eg. trust, association, company)

Association

Trustee selection methods  
(eg. appointed by, elected by)

Elected by Members

### Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

--

## Section C Objectives and activities

### Summary of the objects of the charity set out in its governing document

To enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:-

- (a) offering appropriate play, education and care facilities, family learning and extended hours groups, together with the right of parents to take responsibility for, and to become involved in, the activities of such groups, ensuring that these groups offer opportunities for all children whatever their race, culture, religion, means or ability.

- (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local area;
- (c) instigating and adhering to and furthering the aims and objects of the Early Years Alliance.

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grantmaking;
- policy programme related investment;
- contribution made by volunteers.

- The contribution made by volunteers continues to be extensive eg the on-going work of the management committee and the running of holiday playschemes for primary school age children.
- Relentless fundraising activities/events and opportunities including four events per year. An Easter trail event, participation in a village summer fete, a 'Witchy Woodland Fayre' in October and participation in a 'St Nicholas Fayre' in December.

**Summary of the main achievements of the charity during the year**

- **Managing the setting during the Covid pandemic, lockdowns and other associated challenges** – developed guidelines and policies in line with changing Government restrictions; remained open for children of key carers for a short while during the first lockdown. Successfully obtained grant aid to enable sustainability during a period of lost pre-school fees (during forced closure during April and May 2020). Provided an additional 12 days of pre-school care and education during August 2020 – all staff worked voluntarily during August 2020 in order to help the setting's financial position.
- **Norfolk Early Years Professional Development Programme (including ELKLAN speech & language training)** – the manager completed Level 3 and prepared for Level 4 training looking to cascade the Communication Counts modules in-house during 2021 and then on to other, designated settings in the county.
- **Forest School Leadership** – a member of our supervisory team succeeded in achieving a Level 3 in Forest Schools Leadership.
- **Forest School Sessions** – the introduction of very popular once weekly forest school sessions delivered as part of our pre-school offer.
- **Adjacent woodland area** – working with Gissing Parish Council on managing the adjacent woodland where our forest school sessions take place.

## Section E Financial review

**Brief statement of the charity's policy on reserves**

We hold, and maintain, reserve funds in the event of unforeseen closure to cover redundancy payments to staff and to cover rent and running costs for up to six months.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

Sources of funding continue to include:



- session fees from paying families (unfunded children);
- 2 year early years funding from Norfolk County Council;
- 3&4 year universal and extended early years funding from Norfolk County Council;
- SENDIF discretionary inclusion funding, as appropriate, from Norfolk County Council;
- Proceeds from fundraising events and activities, including our Holiday Playschemes (*these were curtailed due to the pandemic during 2020*);
- Donations;
- Grants and other funding awarded.

## Section F Other optional information

## Section G Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Laura Adam	Vicky Jordan
Position (eg Secretary, Chair, etc)	Chairperson	Treasurer

Date 27th October 2021

**THE CHILDRENS CENTRE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Registered charity number 1105120**

**Newman & Co.  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD**

**THE CHILDRENS CENTRE**

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** K Pitcher  
V Jordan  
L Nash  
F Brown  
L Adam

**Collector/Chairperson:** L Adam

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

## **THE CHILDRENS CENTRE** **REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

### **STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

### **REVIEW OF THE CHARITY'S ACTIVITIES FOR THE YEAR**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

### **RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children's Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

### **PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on... 22<sup>nd</sup> September 2021

(Signed)..... *L Adam* .....

L Adam - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 DECEMBER 2020**

**Independent examiner's report to the trustees of The Childrens Centre**

I report on the accounts of the Charity for the year ended 31<sup>st</sup> December 2020, which are the Income and Expenditure Account and Balance Sheet.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
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Signed:

Name: Leslie Newman FCA

Address: Newman & Co,  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

Date:

**THE CHILDRENS CENTRE**  
**INCOME AND EXPENDITURE ACCOUNT**  
**YEAR ENDED 31 DECEMBER 2020**

	Unrestricted Funds £	Restricted Funds £	2020 Total £	2019 Total £
<b>INCOME</b>				
Fees	12,930	-	12,930	22,332
Fund-raising	(149)	-	(149)	2,118
Playscheme	1,314	-	1,314	7,725
Interest Received	22	-	22	43
Milk Refunds	674	-	674	841
Nursery Vouchers	94,168	-	94,168	75,170
Donation	5	-	5	1,000
Grants	15,270	-	15,270	5,040
	<u>£124,234</u>	<u>£-</u>	<u>£124,234</u>	<u>£114,269</u>
<b>EXPENDITURE</b>				
<b>Direct Charitable Expenditure</b>				
Wages	88,616	-	88,616	87,532
Professional Fees	697	-	697	833
Maintenance	265	-	265	36
Rent	7,309	-	7,309	7,566
Consumables	4,620	-	4,620	5,585
Insurance	845	-	845	868
Milk	781	-	781	899
Photocopying & Stationery	1	-	1	4
Telephone	93	-	93	40
Adverts	159	-	159	120
Equipment Purchases	425	-	425	5,842
Sundries	511	-	511	376
Training	158	-	158	2,738
Membership	338	-	338	516
Clothing & Uniform	594	-	594	102
Light, Heat & Water	2,304	-	2,304	2,120
Waste	801	-	801	998
	<u>£108,517</u>	<u>£-</u>	<u>£108,517</u>	<u>£116,175</u>

**THE CHILDRENS CENTRE**  
**BALANCE SHEET**  
**YEAR ENDED 31 DECEMBER 2020**

	2020	2019
	£	£
NET INCOME/(EXPENDITURE) FOR YEAR	15,717	(1,906)
FUNDS AT 31 DECEMBER 2019	21,131	23,037
FUNDS AT 31 DECEMBER 2020	<u>£36,848</u>	<u>£21,131</u>
UNRESTRICTED FUNDS	36,668	20,951
RESTRICTED FUNDS	180	180
TOTAL FUNDS AT 31 DECEMBER 2020	<u>£36,848</u>	<u>£21,131</u>

**Represented by**  
**Balances at:**

HSBC – Account 1	12,134	7,178
HSBC – Account 2	30,613	20,592
HSBC – Account 3	3,679	136
Cash	76	62
Debtors and Prepayments	295	971
Accruals	(9,949)	(7,808)
	<u>£36,848</u>	<u>£21,131</u>

..... *eAdem chair* .....

Approved by the Committee on *22/9/*..... 2021

**THE CHILDRENS CENTRE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 DECEMBER 2020**

**1 Accounting policies**

**Charity information**

Gissing Children's Centre is a constitution adopted on 28 October 2002 as amended on 9 December 2013 as amended on 10 February 2016.

**1.1 Accounting convention**

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements 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 the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

**1.2 Going concern**

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

**1.3 Charitable funds**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives unless the funds have been designated for other purposes.

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

**1.4 Incoming resources**

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

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

## **1.5 Cash and cash equivalents**

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

### ***Basic financial assets***

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

### ***Basic financial liabilities***

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

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

## **2. Trustees remuneration**

Payments of £18,007 (2019 - £18,028) were made to trustees under the terms of employment contract which are agreed by the committee.

## **3. Staff Costs**

The average monthly number of employees during the year was 14 (2019 - 14).

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

**THE CHILDRENS CENTRE  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2020**

**Registered charity number 1105120**

**Newman & Co.  
Chartered Accountants  
4b Church Street  
Diss  
Norfolk  
IP22 4DD**

**THE CHILDRENS CENTRE**

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## THE CHILDRENS CENTRE

### LEGAL AND ADMINISTRATIVE INFORMATION

**Name:** The Gissing Children's Centre Playgroup and Pre-School

**Registration Number:** 1105120

**Trustees/Committee of Management:** K Pitcher  
V Jordan  
L Nash  
F Brown  
L Adam

**Collector/Chairperson:** L Adam

**Secretary:** F Brown

**Treasurer:** V Jordan

**Registered Office:** The Old School  
Lower Street  
Gissing  
Diss  
Norfolk  
IP22 5UJ

**Bankers:** HSBC  
1 Mount Street  
Diss  
Norfolk  
IP22 3QD

**Independent Examiner:** Waveney Accountants Limited t/a  
Newman & Co  
4b Church Street  
Diss  
Norfolk  
IP22 4DD

## **THE CHILDRENS CENTRE** **REPORT OF THE TRUSTEES**

The charity reference and administrative details including those of the Trustees who also form the Committee of Management are set out on page 1.

### **STATEMENT OF RESPONSIBILITIES OF THE COMMITTEE**

The Trustees are responsible for preparing the Trustee's Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Committee of Management to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources of the Charity for that period. In preparing these accounts, the Committee are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **PRINCIPAL OBJECTIVES**

The principal objectives of the Charity are to advance the education of children below compulsory school age within a five mile radius of Gissing.

### **REVIEW OF THE CHARITY'S ACTIVITIES FOR THE YEAR**

The results for the year and financial position of the charity are as shown in the annexed financial statements.

### **RESERVES POLICY**

The funds in the bank account are retained to ensure that the Children's Centre has the funds to meet six months normal expenditure for the charity in the event of reduced levels of funding, or any other unforeseen circumstances.

### **PUBLIC BENEFIT**

In all decision making the Committee have due regard to the guidance published by the Charity Commission in relation to public benefit.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The charity is governed by its constitution document adopted on 28<sup>th</sup> October 2002 and subsequently amended on 9<sup>th</sup> December 2013 and 10<sup>th</sup> February 2016.

The committee is made up of volunteers who give up their time to take on roles and the leader of the centre. The committee have no formal training or induction and roles are taken and learnt as the year progresses.

Day-to-day management is delegated to L Nash.

This report was approved by the Committee of Management on... 22<sup>nd</sup> September 2021

(Signed)..... *L Adam* .....

L Adam - Collector/Chairperson

**THE CHILDRENS CENTRE**  
**INDEPENDENT EXAMINER'S REPORT**  
**YEAR ENDED 31 DECEMBER 2020**

**Independent examiner's report to the trustees of The Childrens Centre**

I report on the accounts of the Charity for the year ended 31<sup>st</sup> December 2020, which are the Income and Expenditure Account and Balance Sheet.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is required.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in, any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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..... *eAdem* ..... *chair* .....

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