

# CCM | Carter Collins & Myer

1 April 2022

Ref: T0359

Private & Confidential  
The Childcare And Community Centres, Ashton And District  
Childcare And Community Centre  
Hilton St  
Ashton-In-Makerfield  
Wigan  
WN4 8PD

Dear Sirs

**The Childcare And Community Centres, Ashton And District - Financial Statements – Year Ended 31 July 2021**

Please find attached the following documents relating to the above mentioned accounting period:

- 1 Letter of Representation
- 1 set of accounts

Please approve all documents as a matter of urgency, for filing at Companies House and HMRC.

Your Corporation Tax liability is nil.

Yours sincerely

Carter Collins & Myer Limited

Chichester House, 2 Chichester Street, Rochdale, OL16 2AX

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Carter Collins & Myer (UK) CCM is a trading name for Carter Collins & Myer Limited  
Registered Office: Chichester House, 2 Chichester Street, Rochdale, OL16 2AX. Company registered in England and Wales No 0904101

The Childcare And Community Centres, Ashton And District  
Childcare And Community Centre  
Hilton St  
Ashton-In-Makerfield  
Wigan  
WN4 8PD

**PRIVATE & CONFIDENTIAL**

**Carter Collins and Myer Limited**

Chichester House  
2 Chichester Street  
Rochdale  
OL16 2AX

Date : Thursday, 31 March 2022

Ref : T0359

Dear Sirs

**RE: The Childcare And Community Centres, Ashton And District, Letter of Representation – Year Ended 31/07/2021**

The following representations are made on the basis of enquiries of management and staff with relevant knowledge and experience such as we consider necessary in connection with your engagement. These enquiries have included inspection of supporting documentation where appropriate and are sufficient to satisfy ourselves that we can make each of the following representations. All representations are made to the best of our knowledge and belief.

**General**

1. We acknowledge that the work performed by you is substantially less in scope than an audit performed in accordance with International Standards on Auditing (UK) and that you do not express an audit opinion.
2. We confirm that the charitable company qualifies as small in accordance with the conditions set out in chapter 1 of part 15 of the Companies Act 2006.
3. We confirm that the charitable company was entitled to exemption under section 144 of the Charities Act 2011 the requirement to have its financial statements for the financial year ended 2021 audited. We also confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in accordance with section 476 of the Companies Act 2006.
4. We have fulfilled our responsibilities as trustees as set out in the terms of your engagement letter, under the Companies Act 2006 for preparing financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), for being satisfied that they give a true and fair view and for making accurate representations to you.

5. All the transactions undertaken by the charitable company have been properly reflected and recorded in the accounting records.
6. All the accounting records have been made available to you for the purpose of your engagement. We have provided you with access to all appropriate persons within the charitable company, and with all other records and related information requested, including minutes of all management and trustee meetings and correspondence with The Charity Commission.
7. The financial statements are free of material misstatements, including omissions.

#### **Assets and liabilities**

8. The charitable company has suitable title to all assets and there are no liens or encumbrances on the charitable company's assets, except for those that are disclosed in the notes to the financial statements.
9. All actual liabilities, contingent liabilities and guarantees given to third parties have been recorded or disclosed as appropriate.
10. We have no plans or intentions that may materially alter the carrying value and where relevant the fair value measurements or classification of assets and liabilities reflected in the financial statements.

#### **Accounting estimates**

11. All assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.

#### **Legal claims**

12. We have disclosed to you all claims in connection with litigation that have been, or are expected to be, received and such matters, as appropriate, have been properly accounted for, and disclosed in, the financial statements.

#### **Laws and regulations**

13. We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the financial statements.

#### **Related parties**

14. Related party relationships and transactions have been appropriately accounted for and disclosed in the financial statements. We have disclosed to you all relevant information concerning such relationships and transactions and are not

aware of any other matters which require disclosure in order to comply with legislative and accounting standards requirements.

**Subsequent events**

15. All events subsequent to the date of the financial statements which require adjustment or disclosure have been properly accounted for and disclosed.

**Going concern**

16. We believe that the charitable company's financial statements should be prepared on a going concern basis on the grounds that current and future sources of funding or support will be more than adequate for the charitable company's needs. We have considered a period of twelve months from the date of approval of the financial statements. We believe that no further disclosures relating to the charitable company's ability to continue as a going concern need to be made in the financial statements.

**Grants and donations**

17. All grants, donations and other income, the receipt of which is subject to specific terms or conditions, have been notified to you. There have been no breaches of terms or conditions in the application of such income.

**Restricted grants and donations are as follows:**

Nil

Yours faithfully

Signed on behalf of the board of trustees  
31.03.2022

REGISTERED COMPANY NUMBER: 05262454 (England and Wales)  
REGISTERED CHARITY NUMBER: 1107779

The Childcare And Community Centres,  
Ashton And District  
(A Company Limited by Guarantee)

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2021

Carter Collins & Myer Limited  
Chichester House  
2 Chichester Street  
Rochdale  
Lancashire  
OL16 2AX

**The Childcare And Community Centres,  
Ashton And District**

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for the Year Ended 31 July 2021**

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**The Childcare And Community Centres,  
Ashton And District**

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

<b>TRUSTEES</b>	R Bradley Company Director Mrs W Burns Tutor (Retired) Ms A Clarke Retired (appointed 25.11.20) W Tollet Accountant (Retired) G Urwin Consultant Engineer
<b>COMPANY SECRETARY</b>	Ms S Benson
<b>REGISTERED OFFICE</b>	Childcare And Community Centre Hilton St Ashton-In-Makerfield Wigan WN4 8PD
<b>REGISTERED COMPANY NUMBER</b>	05262454 (England and Wales)
<b>REGISTERED CHARITY NUMBER</b>	1107779
<b>INDEPENDENT EXAMINER</b>	Carter Collins & Myer Limited Chichester House 2 Chichester Street Rochdale Lancashire OL16 2AX
<b>BANKERS</b>	The Co-operative Bank Plc PO Box 250 Skelmersdale WN8 6WT
<b>SOLICITORS</b>	Alker, Ball, Healds Solicitors Sovereign Business Park A1 Sovereign Business Park Kingscroft Court Wigan WN1 3AP
<b>ADVISERS</b>	Carter Collins and Myer Chichester House 2 Chichester St Rochdale OL16 2AX

**The Childcare And Community Centres,  
Ashton And District**

**Report of the Trustees  
for the Year Ended 31 July 2021**

**Structure, Governance and Management**

**The Organisation**

The Childcare and Community Centres, Ashton and District is a voluntary organisation, a company limited by guarantee registered in England & Wales and, a registered charity. The organisation disaffiliated from YMCA England in March 2019 to become the registered charity The Childcare and Community Centres, Ashton and District.

There has been a YMCA in Ashton in Makerfield since 1905 and in 1993 the organisation moved into their Hilton Street premises. The principal activity is a 113 place childcare setting, including; Breakfast, After School and Holiday Clubs, room hire facilities, including a large multi-purpose hall, computer suite and meeting rooms.

The Bolton Road premises were sold and completed on the 1st April 2021 for £160,000 and a £25,000 IT service credit.

On the 10th February 2020 Carr Manor Nursery (Walton-Le-Dale) Limited was purchased. This is an 86 place children's nursery and holiday club, with the aim to offer community activities once allowed.

There are two properties which are rented out at affordable rents to families in the local community

The Childcare and Community Centres Board of Trustees meet bi-monthly and sub-committees are convened for HR, marketing, fundraising and finance as and when required.

**Appointment of Trustees**

The organisation is actively looking to recruit trustees, especially from a fundraising and marketing background. We welcome people from all denominations to apply to become a trustee the applicants are interviewed then asked to attend a Board meeting to reach a mutual agreement to accept onto the Board.

New Trustees are provided with a copy of the Memorandum and Articles, Charity Commission guidance "The essential trustee: what you need to know, what you need to do. According to the Trustees specialism, the Strategic Plan, Business Plans, Accounts and Sub-group information are discussed.

**Organisation Structure**

The Trustees and CEO are responsible for the strategic direction and policy of the Charity. Trustee members are from a variety of professional backgrounds relevant to the work of the Charity. The Chief Executive and management team of three are in attendance at Board Meetings but, have no voting rights.

The Chief Executive is appointed by the Trustees to manage the day to day operation of the Charity and to facilitate effective operations. A scheme of delegation is in place, with day to-day responsibility for the provision of services resting with the Chief Executive, supported by the Board and Senior Management teams. The Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met.

**Our Mission Statement**

The Childcare and Community Centres aims to meet the social, physical, spiritual and educational needs, of groups and individuals in their community, through developing and offering, quality, based initiatives, activities and programmes, in order that people can truly belong, contribute and thrive.

**Objects of the organisation**

1. To further or benefit the residents of Ashton in Makerfield and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.



**The Childcare And Community Centres,  
Ashton And District**

**Report of the Trustees  
for the Year Ended 31 July 2021**

2. To enhance the development and education for children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children by offering appropriate play, education, care facilities and development courses, together with promoting parents to become involved in community groups, ensuring that such groups offer opportunities for all children, whatever their race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families while promoting the public interest in and recognition of such needs.

3. To relieve poverty, particularly amongst those who are homeless and who may have; health issues or, experienced domestic abuse, by the provision of support and, such other services as may be appropriate.

**Public Benefit**

The Childcare and Community Centres Board has considered the guidance on public benefit issued by the Charity Commission and is satisfied that the Charity's activities do provide wider public benefits. Board members consider and review how planned activities contribute to the aims and objectives they have set for the Charity.

**Payment of Board Members**

No fees or remuneration have been paid to any member or board member of the Association during the current year.

**Risk Management**

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to operation and finance of the organisation and are satisfied that procedures and systems are in place to mitigate exposure to the risk. Both nurseries have fully opened adhering to guidance for children and staff, this resulted in the return to work of all nursery staff covering smaller numbers of children and placing the organisation under financial strain, numbers in the b

Specialist charity insurers understand the needs of the organisation and additional policies have been purchased offering legal advice and HR support to mitigate risk.

The aims of this risk management process are:

1. Improved management information leading to more informed decision making
2. Evidence that the organisation is being effectively managed
3. Ensure that everyone is aware of risk and that risk management is their responsibility
4. Improve skill sets / motivation of staff
5. Reduce losses arising from workplace accidents and illnesses
6. Support strategic planning
7. Achieve cost savings
8. Influence internal and external stakeholders

A risk register is compiled and monitored and contains the principal perceived risks to the organisation.

**Key Objectives and Activities**

- Ensure the nurseries operate to the highest standards and be a leader in new innovations and continue to improve occupancy
- Expand room hire opportunities
- Develop provision in the interest of social welfare and improving life conditions
- Obtain funding which is responsive to customer requests and needs

**Activities and Results**

**Nursery /afterschool provision for children 8 weeks to 11 years - Hilton Street**

**The Childcare And Community Centres,  
Ashton And District**

**Report of the Trustees  
for the Year Ended 31 July 2021**

The number of children attending the nursery had slightly decreased until March when only keyworker and vulnerable children attended. Staff undertake ongoing training and development, and the premises are continually updated and improved. Children are offered swimming lessons, mini dance instruction by a qualified instructor, cooking sessions and physical education once a week. The nursery is open from 7.00am until 6.30pm, offering parents greater flexibility in their working life. The nursery manager has introduced "Our Schools app" which allows speedy communication between the nursery and parents plus reducing carbon emissions via less paper wastage and photocopier use. A senior member of staff attends Practitioner Support Network meetings as our educational lead to moderate quality across local settings; the learning derived from this attendance is then implemented into the setting

**Nursery provision for children 8 weeks to 11 years - Carr Manor Nursery**

The nursery was purchased on the 10th March 2020 and has 19 members of staff, at present it offers nursery provision but has aims to offer holiday club plus community events such as mother and toddler groups. At present due to COVID, nursery numbers are lower than were envisaged.

**Room Hire**

Provide secure room hire with an established concierge facility whereas local comparable room hire does not. Room hire has not been available/required since 23rd March 2020 due to COVID and re-opened on the 1st September 2021.

**Breast Cancer Support Group**

Supportive group for Breast Cancer, monthly group, last Monday of each month. Groups recommenced 1st September 2022.

**Luncheon Club (befriending for over 60's)**

First Monday of each month. Groups recommenced 1st September 2022.

**Health & Fitness**

Weekly keep fit sessions. Groups recommenced 1st September 2022.

**Shared Reading Group**

Parents/carers share books with their children and improve reading skills, run by member of staff.

**Sit Be Fit**

Weekly session chair based exercise. Groups recommenced 1st September 2022.

**Collection point for local food bank**

Drop off food items and collected by local charity to distribute.

**Housing**

Own two properties, which are rented out at an affordable rent to members of the community.

**Reserves Policy**

The organisation understands the financial environment at present and considered the following:

- Funds to allow for unforeseen emergencies
- Unforeseen day to day operational costs
- Grant income not being renewed
- Planned commitments which may need higher levels of reserves
- Need to fund short-term deficits in a cash budget

Due to the continual changing needs of the organisation during COVID, the financial position of the Charity may change or plans may alter so this policy is not static and liable to change.

**The Childcare And Community Centres,  
Ashton And District**

**Report of the Trustees  
for the Year Ended 31 July 2021**

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity, should be approximately three months of expenditure.

Current unrestricted funds (not invested in tangible fixed assets) amount to £ 765,697 which is above the target of three months expenditure of £270,000.

**Plans for Future Periods**

CCCAD marketing to promote all business to improve income.

**Small Company Provisions**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small company's exemption.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 31 March 2022 and signed on its behalf by:



G Urwin - Trustee

**Independent Examiner's Report to the Trustees of  
The Childcare And Community Centres,  
Ashton And District**

**Independent examiner's report to the trustees of The Childcare And Community Centres, Ashton And District ('the Company')**  
I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2021.

**Responsibilities and basis of report**

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

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

**Independent examiner's statement**

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

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

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

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

R Newman  
FAIA  
Carter Collins & Myer Limited  
Chichester House  
2 Chichester Street  
Rochdale  
Lancashire  
OL16 2AX

Date: .....

**The Childcare And Community Centres,  
Ashton And District**

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

	Notes	Unrestricted fund £	Restricted funds £	31.7.21 Total funds £	31.7.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	60,000	-	60,000	25,000
<b>Charitable activities</b>	5				
Charitable Activities		467,660	30,512	498,172	534,081
Other trading activities	3	31,533	-	31,533	31,418
Investment income	4	369	-	369	2,291
Other income		-	-	-	11,863
<b>Total</b>		<b>559,562</b>	<b>30,512</b>	<b>590,074</b>	<b>604,653</b>
<b>EXPENDITURE ON</b>					
<b>Raising funds</b>					
Raising donations and legacies	6	219	-	219	1,752
		219	-	219	1,752
<b>Charitable activities</b>	7				
Charitable Activities		641,109	24,527	665,636	634,986
<b>Total</b>		<b>641,328</b>	<b>24,527</b>	<b>665,855</b>	<b>636,738</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(81,766)</b>	<b>5,985</b>	<b>(75,781)</b>	<b>(32,085)</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<b>1,328,677</b>	<b>4,310</b>	<b>1,332,987</b>	<b>1,365,072</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,246,911</b>	<b>10,295</b>	<b>1,257,206</b>	<b>1,332,987</b>

**CONTINUING OPERATIONS**

All income and expenditure has arisen from continuing activities.

**The Childcare And Community Centres,  
Ashton And District**

**Balance Sheet  
31 July 2021**

	Notes	Unrestricted fund £	Restricted funds £	31.7.21 Total funds £	31.7.20 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	13	491,221	288	491,509	709,496
Investments	14	294,641	-	294,641	90,343
		<u>785,862</u>	<u>288</u>	<u>786,150</u>	<u>799,839</u>
<b>CURRENT ASSETS</b>					
Debtors	15	67,891	-	67,891	213,196
Cash at bank and in hand		<u>427,421</u>	<u>10,007</u>	<u>437,428</u>	<u>352,266</u>
		495,312	10,007	505,319	565,462
<b>CREDITORS</b>					
Amounts falling due within one year	16	(34,263)	-	(34,263)	(32,314)
<b>NET CURRENT ASSETS</b>		<u>461,049</u>	<u>10,007</u>	<u>471,056</u>	<u>533,148</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,246,911</u>	<u>10,295</u>	<u>1,257,206</u>	<u>1,332,987</u>
<b>NET ASSETS</b>		<u>1,246,911</u>	<u>10,295</u>	<u>1,257,206</u>	<u>1,332,987</u>
<b>FUNDS</b>	17				
Unrestricted funds:					
General fund				1,246,911	1,328,677
Restricted funds:					
DFC Grant - Diamond Group				-	462
Dementia Friendly				109	109
Main Grant				6,425	-
DFC Sit be Fit				352	352
DFC Tea Dance				48	48
DFC Shared Reading				462	372
DFC Code Club				780	780
Co-op Funding				2	1,452
GMCVO Pram Club				-	735
Asda Grants				358	-
DFC Community Recovery				306	-
Covid National Lottery				1	-
Coop Funding Photowalks				1,452	-
				<u>10,295</u>	<u>4,310</u>
<b>TOTAL FUNDS</b>				<u>1,257,206</u>	<u>1,332,987</u>

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

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

The notes form part of these financial statements

**The Childcare And Community Centres,  
Ashton And District**

**Balance Sheet - continued  
31 July 2021**

The trustees acknowledge their responsibilities for

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

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

The financial statements were approved by the Board of Trustees and authorised for issue on 31 March 2022 and were signed on its behalf by:

G Urwin - Trustee

**The Childcare And Community Centres,  
Ashton And District**

**Cash Flow Statement  
for the Year Ended 31 July 2021**

	Notes	31.7.21 £	31.7.20 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	135,679	(200,016)
Net cash provided by/(used in) operating activities		135,679	(200,016)
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(1,562)	(6,016)
Purchase of fixed asset investments		(204,298)	(90,343)
Sale of tangible fixed assets		154,976	58,844
Interest received		369	2,291
Net cash used in investing activities		(50,515)	(35,224)
<b>Cash flows from financing activities</b>			
		(2)	3
Net cash (used in)/provided by financing activities		(2)	3
<b>Change in cash and cash equivalents in the reporting period</b>		85,162	(235,237)
<b>Cash and cash equivalents at the beginning of the reporting period</b>		352,266	587,503
<b>Cash and cash equivalents at the end of the reporting period</b>		437,428	352,266

The notes form part of these financial statements



**The Childcare And Community Centres,  
Ashton And District**

**Notes to the Cash Flow Statement  
for the Year Ended 31 July 2021**

**1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	31.7.21 £	31.7.20 £
<b>Net expenditure for the reporting period (as per the Statement of Financial Activities)</b>	<b>(75,781)</b>	<b>(32,085)</b>
<b>Adjustments for:</b>		
Depreciation charges	23,236	30,283
Loss/(profit) on disposal of fixed assets	41,339	(11,863)
Interest received	(369)	(2,291)
Decrease/(increase) in debtors	145,305	(180,722)
Increase/(decrease) in creditors	1,949	(3,338)
<b>Net cash provided by/(used in) operations</b>	<b>135,679</b>	<b>(200,016)</b>

**2. ANALYSIS OF CHANGES IN NET FUNDS**

	At 1.8.20 £	Cash flow £	At 31.7.21 £
<b>Net cash</b>			
Cash at bank and in hand	352,266	(352,259)	437,428
	<u>352,266</u>	<u>(352,259)</u>	<u>437,428</u>
<b>Total</b>	<u>352,266</u>	<u>(352,259)</u>	<u>437,428</u>

**The Childcare And Community Centres,  
Ashton And District**

**Notes to the Financial Statements  
for the Year Ended 31 July 2021**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value.

**Income**

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

**Expenditure**

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

**Tangible fixed assets**

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

Freehold property	- 2% on cost
Fixtures and fittings	- 25% on cost

**Taxation**

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

**Fund accounting**

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

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

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

**2. DONATIONS AND LEGACIES**

	31.7.21	31.7.20
	£	£
Donations	60,000	-
Grants	-	25,000
	<u>60,000</u>	<u>25,000</u>

Grants received, included in the above, are as follows:

	31.7.21	31.7.20
	£	£
Other grants	-	25,000
	<u>-</u>	<u>25,000</u>

**The Childcare And Community Centres,  
Ashton And District**

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

**3. OTHER TRADING ACTIVITIES**

	31.7.21	31.7.20
	£	£
Fundraising events	695	985
Attendance Takings	-	591
Dancing	836	376
Empty Homes Rent	4,422	4,423
Rental Income	5,670	5,670
Room Hire	1,488	14,298
Other Income	18,422	5,075
	<u>31,533</u>	<u>31,418</u>

**4. INVESTMENT INCOME**

	31.7.21	31.7.20
	£	£
Deposit account interest	<u>369</u>	<u>2,291</u>

**5. INCOME FROM CHARITABLE ACTIVITIES**

		31.7.21	31.7.20
	Activity	£	£
Health and Fitness	Charitable Activities	182	372
Holiday Club	Charitable Activities	590	830
Ladies Association	Charitable Activities	-	91
Membership Fees	Charitable Activities	-	22
Grants	Charitable Activities	63,216	64,556
Nursery	Charitable Activities	433,530	460,552
Swimming	Charitable Activities	654	1,188
TIS Funding	Charitable Activities	-	6,470
		<u>498,172</u>	<u>534,081</u>

**6. RAISING DONATIONS AND LEGACIES**

	31.7.21	31.7.20
	£	£
Advertising and PR	219	1,661
Fundraising	-	91
	<u>219</u>	<u>1,752</u>

**7. CHARITABLE ACTIVITIES COSTS**

	Direct Costs £	Support costs (see note 8) £	Totals £
Charitable Activities	<u>588,042</u>	<u>77,594</u>	<u>665,636</u>

**The Childcare And Community Centres,  
Ashton And District**

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

**8. SUPPORT COSTS**

	Finance	Other	Governance	Totals
	£	£	costs	£
Charitable Activities	33,235	41,339	3,020	77,594
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

**9. NET INCOME/(EXPENDITURE)**

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

	31.7.21	31.7.20
	£	£
Depreciation - owned assets	23,234	30,286
(Deficit)/surplus on disposal of fixed assets	41,339	(11,863)
	<u>          </u>	<u>          </u>

**10. TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' expenses**

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

**11. STAFF COSTS**

	31.7.21	31.7.20
	£	£
Wages and salaries	517,712	510,779
	<u>          </u>	<u>          </u>
	517,712	510,779
	<u>          </u>	<u>          </u>

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

	31.7.21	31.7.20
Admin	6	6
Nursery and young people care	22	22
	<u>          </u>	<u>          </u>
	28	28
	<u>          </u>	<u>          </u>

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

**12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted	Restricted	Total
	fund	funds	funds
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	25,000	-	25,000
<b>Charitable activities</b>			
Charitable Activities	469,525	64,556	534,081
Other trading activities	30,426	992	31,418
Investment income	2,291	-	2,291
Other income	11,863	-	11,863
	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total</b>	539,105	65,548	604,653

The Childcare And Community Centres,  
Ashton And District

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

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Raising donations and legacies	1,752	-	1,752
	<u>1,752</u>	<u>-</u>	<u>1,752</u>
<b>Charitable activities</b>			
Charitable Activities	571,249	63,737	634,986
	<u>571,249</u>	<u>63,737</u>	<u>634,986</u>
<b>Total</b>	<u>573,001</u>	<u>63,737</u>	<u>636,738</u>
<b>NET INCOME/(EXPENDITURE)</b>	<u>(33,896)</u>	<u>1,811</u>	<u>(32,085)</u>
<b>Transfers between funds</b>	<u>2,000</u>	<u>(2,000)</u>	<u>-</u>
<b>Net movement in funds</b>	<u>(31,896)</u>	<u>(189)</u>	<u>(32,085)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	1,360,573	4,499	1,365,072
	<u>1,360,573</u>	<u>4,499</u>	<u>1,365,072</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>1,328,677</u></u>	<u><u>4,310</u></u>	<u><u>1,332,987</u></u>

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 August 2020	1,281,133	245,168	1,526,301
Additions	-	1,562	1,562
Disposals	(322,921)	-	(322,921)
	<u>958,212</u>	<u>246,730</u>	<u>1,204,942</u>
At 31 July 2021	958,212	246,730	1,204,942
<b>DEPRECIATION</b>			
At 1 August 2020	576,802	240,003	816,805
Charge for year	19,160	4,074	23,234
Eliminated on disposal	(126,606)	-	(126,606)
	<u>469,356</u>	<u>244,077</u>	<u>713,433</u>
At 31 July 2021	469,356	244,077	713,433
<b>NET BOOK VALUE</b>			
At 31 July 2021	<u>488,856</u>	<u>2,653</u>	<u>491,509</u>
At 31 July 2020	<u>704,331</u>	<u>5,165</u>	<u>709,496</u>

**The Childcare And Community Centres,  
Ashton And District**

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

**14. FIXED ASSET INVESTMENTS**

	Shares in group undertakings £
<b>MARKET VALUE</b>	
At 1 August 2020	90,343
Additions	204,298
	<u>294,641</u>
At 31 July 2021	<u>294,641</u>
<b>NET BOOK VALUE</b>	
At 31 July 2021	<u>294,641</u>
At 31 July 2020	<u>90,343</u>

There were no investment assets outside the UK.

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.21 £	31.7.20 £
Trade debtors	1,735	844
Other debtors	60,000	204,297
Prepayments and accrued income	6,156	8,055
	<u>67,891</u>	<u>213,196</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.7.21 £	31.7.20 £
Trade creditors	422	640
Other creditors	9,207	9,074
Accruals and deferred income	24,634	22,600
	<u>34,263</u>	<u>32,314</u>

**The Childcare And Community Centres,  
Ashton And District**

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

**17. MOVEMENT IN FUNDS**

	At 1.8.20 £	Net movement in funds £	At 31.7.21 £
<b>Unrestricted funds</b>			
General fund	1,328,677	(81,766)	1,246,911
<b>Restricted funds</b>			
Dementia Friendly	109	-	109
Main Grant	-	6,425	6,425
DFC Sit be Fit	352	-	352
DFC Tea Dance	48	-	48
DFC Shared Reading	462	-	462
DFC Code Club	780	-	780
Co-op Funding	-	2	2
GMCVO Pram Club	735	(735)	-
Asda Grants	-	358	358
DFC Community Recovery	372	(66)	306
Covid National Lottery	-	1	1
Coop Funding Photowalks	1,452	-	1,452
	<u>4,310</u>	<u>5,985</u>	<u>10,295</u>
<b>TOTAL FUNDS</b>	<u><u>1,332,987</u></u>	<u><u>(75,781)</u></u>	<u><u>1,257,206</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	559,561	(641,327)	(81,766)
<b>Restricted funds</b>			
Main Grant	6,425	-	6,425
Co-op Funding	1,000	(998)	2
GMCVO Pram Club	(735)	-	(735)
Asda Grants	1,705	(1,347)	358
DFC Community Recovery	446	(512)	(66)
Covid National Lottery	400	(399)	1
CIRS Covid Furlough	21,272	(21,272)	-
	<u>30,513</u>	<u>(24,528)</u>	<u>5,985</u>
<b>TOTAL FUNDS</b>	<u><u>590,074</u></u>	<u><u>(665,855)</u></u>	<u><u>(75,781)</u></u>

**The Childcare And Community Centres,  
Ashton And District**

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

**17. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.20 £
<b>Unrestricted funds</b>				
General fund	1,360,573	(33,896)	2,000	1,328,677
<b>Restricted funds</b>				
DFC Grant - Diamond Group	288	174	-	462
Dementia Friendly	49	60	-	109
Main Grant	21	(21)	-	-
DFC Sit be Fit	1,164	(812)	-	352
DFC Tea Dance	48	-	-	48
DFC Shared Reading	1,492	(1,120)	-	372
DFC Code Club	-	780	-	780
Co-op Funding	167	2,015	(730)	1,452
GMCVO Pram Club	-	735	-	735
Skelton Funding	1,270	-	(1,270)	-
	<u>4,499</u>	<u>1,811</u>	<u>(2,000)</u>	<u>4,310</u>
<b>TOTAL FUNDS</b>	<u>1,365,072</u>	<u>(32,085)</u>	<u>-</u>	<u>1,332,987</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	539,105	(573,001)	(33,896)
<b>Restricted funds</b>			
DFC Grant - Diamond Group	674	(500)	174
Dementia Friendly	500	(440)	60
Main Grant	-	(21)	(21)
DFC Sit be Fit	318	(1,130)	(812)
DFC Shared Reading	-	(1,120)	(1,120)
DFC Code Club	1,980	(1,200)	780
Co-op Funding	3,166	(1,151)	2,015
GMCVO Pram Club	735	-	735
CJRS Covid Furlough	58,175	(58,175)	-
	<u>65,548</u>	<u>(63,737)</u>	<u>1,811</u>
<b>TOTAL FUNDS</b>	<u>604,653</u>	<u>(636,738)</u>	<u>(32,085)</u>



**The Childcare And Community Centres,  
Ashton And District**

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

**17. MOVEMENT IN FUNDS - continued**

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

	At 1.8.19 £	Net movement in funds £	Transfers between funds £	At 31.7.21 £
<b>Unrestricted funds</b>				
General fund	1,360,573	(115,662)	2,000	1,246,911
<b>Restricted funds</b>				
DFC Grant - Diamond Group	288	174	-	462
Dementia Friendly	49	60	-	109
Main Grant	21	6,404	-	6,425
DFC Sit be Fit	1,164	(812)	-	352
DFC Tea Dance	48	-	-	48
DFC Shared Reading	1,492	(1,120)	-	372
DFC Code Club	-	780	-	780
Co-op Funding	167	2,017	(730)	1,454
Asda Grants	-	358	-	358
DFC Community Recovery	-	(66)	-	(66)
Covid National Lottery	-	1	-	1
Skelton Funding	1,270	-	(1,270)	-
	<u>4,499</u>	<u>7,796</u>	<u>(2,000)</u>	<u>10,295</u>
<b>TOTAL FUNDS</b>	<u>1,365,072</u>	<u>(107,866)</u>	<u>-</u>	<u>1,257,206</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	1,098,666	(1,214,328)	(115,662)
<b>Restricted funds</b>			
DFC Grant - Diamond Group	674	(500)	174
Dementia Friendly	500	(440)	60
Main Grant	6,425	(21)	6,404
DFC Sit be Fit	318	(1,130)	(812)
DFC Shared Reading	-	(1,120)	(1,120)
DFC Code Club	1,980	(1,200)	780
Co-op Funding	4,166	(2,149)	2,017
Asda Grants	1,705	(1,347)	358
DFC Community Recovery	446	(512)	(66)
Covid National Lottery	400	(399)	1
CJRS Covid Furlough	79,447	(79,447)	-
	<u>96,061</u>	<u>(88,265)</u>	<u>7,796</u>
<b>TOTAL FUNDS</b>	<u>1,194,727</u>	<u>(1,302,593)</u>	<u>(107,866)</u>

**The Childcare And Community Centres,  
Ashton And District**

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

**18. RELATED PARTY DISCLOSURES**

On 10 March 2020 the charity purchased 100% of the share capital of Carr Manor Nursery (Walton-Le-Dale) Limited for 294,641.

**The Childcare And Community Centres,  
Ashton And District**

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

	31.7.21 £	31.7.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	60,000	-
Grants	-	25,000
	<hr/> 60,000	<hr/> 25,000
<b>Other trading activities</b>		
Fundraising events	695	985
Attendance Takings	-	591
Dancing	836	376
Empty Homes Rent	4,422	4,423
Rental Income	5,670	5,670
Room Hire	1,488	14,298
Other Income	18,422	5,075
	<hr/> 31,533	<hr/> 31,418
<b>Investment income</b>		
Deposit account interest	369	2,291
<b>Charitable activities</b>		
Health and Fitness	182	372
Holiday Club	590	830
Ladies Association	-	91
Membership Fees	-	22
Grants	63,216	64,556
Nursery	433,530	460,552
Swimming	654	1,188
TIS Funding	-	6,470
	<hr/> 498,172	<hr/> 534,081
<b>Other income</b>		
Gain on sale of tangible fixed assets	-	11,863
	<hr/>	<hr/>
<b>Total incoming resources</b>	590,074	604,653
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Advertising and PR	219	1,661
Fundraising	-	91
	<hr/> 219	<hr/> 1,752
<b>Charitable activities</b>		
Wages	517,712	361,106
Insurance	7,427	6,670
Light and heat	15,893	20,070
Carried forward	541,032	387,846

**The Childcare And Community Centres,  
Ashton And District**

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

	31.7.21 £	31.7.20 £
<b>Charitable activities</b>		
Brought forward	541,032	387,846
Postage and stationery	4,076	5,743
Breast Cancer Support Group	50	484
Dance Class	650	500
Equipment	2,327	-
Food purchases for activities	8,819	10,750
General session expenses	1,154	2,682
Ground rent	1,200	600
Holiday Club	590	1,405
Instructor costs	-	1,940
Licences and affiliation fees	2,262	3,006
Minibus	1,687	784
Nursery refurb and equip	8,015	4,821
Repairs and Maintenance	7,481	9,049
Room Hire	-	840
Sundry expenses	2,514	2,863
Swimming	-	699
Training	1,287	974
Travel and Subsistence	-	34
Volunteer expenses	-	98
Waste disposal and cleaning	4,898	4,591
	<hr/> 588,042	<hr/> 439,709
<b>Support costs</b>		
<b>Finance</b>		
Wages	-	149,673
Bank charges	(21)	175
Professional fees	10,110	11,144
Bad debts	(90)	982
Freehold property	19,161	24,470
Improvements to property	-	1,149
Fixtures and fittings	4,075	4,664
	<hr/> 33,235	<hr/> 192,257
<b>Other</b>		
Loss on sale of tangible fixed assets	41,339	-
<b>Governance costs</b>		
Accountancy and legal fees	3,020	3,020
	<hr/>	<hr/>
Total resources expended	665,855	636,738
	<hr/>	<hr/>
<b>Net expenditure</b>	(75,781)	(32,085)
	<hr/> <hr/>	<hr/> <hr/>