

Company Number: 05262454

Charity Number: 1107779

# The Childcare And Community Centres, Ashton And District

Report and financial statements  
For the year ended 31 July 2023

# The Childcare And Community Centres, Ashton And District

## Reference and administrative information

for the year ended 31 July 2023

**Company number** 05262454

**Charity number** 1107779

**Registered office and operational address** Childcare And Community Centres, Hilton Street  
Ashton-In-Makerfield, Wigan, WN4 8PD

**Trustees** Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Robert Bradley

Winifred Burns

Anne Clarke

Geoffrey Urwin

Allan Smith (appointed 25<sup>th</sup> November 2022)

The Directors who held title to property belonging to the wholly owned trading subsidiary of the Charity during the reporting period and at the date of approval were:

Susan Benson, Director of Carr Manor Nursery (Walton-Le-Dale) Limited

Winnifred Burns, Director of Carr Manor Nursery (Walton-Le-Dale) Limited

**Key management** Sue Benson Chief Executive

**personnel** Nicola Ambler Nursery Manager, Hilton Street Childcare

Katie Wilkinson Carr Manor Nursery (Walton-Le-Dale) Limited

Lisa Fisher Management Accountant

Sue Marsh Financial Administrator

**Bankers** The Co-operative Bank Plc  
PO Box 250, Skelmersdale WN8 6WT

**Solicitors** Alker, Ball, Healds Solicitors  
Sovereign Business Park, A1 Sovereign Business Park Kingscroft Court,  
Wigan, WN1 3AP

**Independent** Christy Lau FCCA CTA DChA, Slade & Cooper Limited  
**examiner** Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

The trustees present their report and the unaudited financial statements for the year ended 31 July 2023. Included within the trustees' report is the directors' report as required by company law.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

## Objectives and activities

### 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.
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 offer sessions to community groups with activities for people at our community to learn, get fit, have fun and socialise with other people.
4. Offer rooms for hire to businesses and individuals for a variety of community events.

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set.

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

### **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 the 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 and meeting rooms.

On the 10th of 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.

There are two properties which are rented to families in the local community.

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

### **Achievements and performance**

#### **Key Objectives and Activities**

- Ensure the nurseries operate to the highest standards and be a leader in new innovations and 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**

The year has been very challenging, again we have seen the backlash of COVID with fewer families accessing provision especially 3/4 years olds which are funded by the Government, although babies entering provision have been constant.

Many childcare providers have closed due to operating difficulties: increase in national living wages, inflation, energy costs, lack of qualified staff and Government funding not keeping in line.

Early years education has a curriculum and pedagogy and employment in early years is a very specialised and responsible position, there is a lack of suitably qualified staff available, salaries are NLW.

There have been no nursery closures in the catchment area of Ashton, in fact the opposite, two nurseries have opened.

There is a reduced birth rate in the area during the COVID period, however the birth rate has improved over 2023.

The organisation has tried to ensure that parents receive value for money and to keep prices as low as possible, keeping to our charitable ethos of supporting people so the deficit for the year has been expected. The organisation must now be proactive against losses, this is being addressed with fee increases especially with increased NLW and cost of living rises.

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

### Achievements

*Ensure the nurseries operate to the highest standards and be a leader in new innovations and continue to improve occupancy.*

Ofsted Inspections in 2022 for Hilton Street and subsidiary Carr Manor Nursery, both gaining Good Managers and staff constantly updating CPD

Hilton Street, child wellbeing sessions "Things that make you go Um" and parent/child book reading sessions.

Both nurseries are still feeling the effects of COVID and occupancy is very slowly increasing.

Target is 80% occupancy, both nurseries are working at 46-55%

*Expand room hire opportunities.*

Offering free room hire for 4 weeks to attract new groups plus assist them to build up their client base.

Room hires to early years professionals has increased which increases foot flow of parents and should increase occupancy in nursery.

Day and evening room hire is steady with a wide range of sessions for the community.

*Develop provision in the interest of social welfare and improving life conditions.*

Delivered HAF Holiday Club provision, looking to network with other organisations to ensure children and their parents receive the best possible experience. i.e. extra toys for Christmas, personal hygiene and food parcels and outside wellbeing sessions.

*Obtain funding which is responsive to customer requests and needs*

Feedback from Primary School heads states that children are more school ready when they have been to nursery and the quality of end of nursery reports provides much needed insight into the children and their behaviour.

The HAF holiday club provision is going from strength to strength with the percentage of attendance increasing and feedback is excellent. It is fantastic that we can support these children ensuring they have nutritious meals and are engaged in lots of fun activities during the school holidays.

*Remain competitive.*

Analysis of competitor prices are completed every 6 months, CCCAD nursery price structure is competitive. Out of school club struggle to compete with school provision who offer a reduced rate, however they do not offer the flexibility of 7.30 – 6.00. 7.00 start by appointment.

### Marketing

Leaflets are distributed to community hubs in the area, given to room hire operators, on outside notice board and promoted via social media. The vast majority of nursery starts are from recommendations. One priority is raising the organisations social media profile.

### Fundraising

Raffles at Xmas, swimming, seasonal competitions and photographs.

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

### *Finances*

The organisation has a large deficit, a full review of all aspects of income and expenditure have been completed and resulted in price increases and a monthly cashflow analysis.

The increase of NLW has a massive effect on the organisation, 82% of expenditure is staff.

Expenditure is carefully controlled to minimise outgoings.

Co-op Bank is now the preferred bank for all transactions, it is free of charge and an ethical bank.

### *Staffing*

Staff turnover has increased with staff leaving to other employment which does not have the responsibility of looking after children. Hard to recruit staff especially males into the sector, Hilton Street Childcare have 1 male member of staff. The organisation has a wellbeing policy, including an extra days holiday for birthdays. There is also a counselling hotline for all staff.

### *Qualifications*

Distinct lack of Level 3 staff looking for full time positions, seems to be a switch of staff preferring part-time/flexible hours rather than full time. This is a national problem with Early Years since the Government insisted staff have GCSE in Maths and English Grade C, which deterred many excellent candidates from undertaking the qualification.

### *Grants*

The CEO applies for grants and has been successful with 2 Brighter Borough and Asda grants.

### *The Community Centre activities*

*Dementia Friendly*, this is a Luncheon Club for over 60's, approximately 30 attendees attend which is held once per month, restricted funds are spent on guest speakers, lunch and activities.

*Sit Be Fit*, chair-based exercise, funds pay for teacher and resources.

Breast Cancer Support group held once a month.

*Shared Reading*, Parents and pre-school children, funds pay for resources including cooking materials, books, dress-up for themed activities funded by Asda.

*Brighter Borough*, grants for the community area for air conditioning and anti-glare window screens.

### *Houses*

Two properties which are rented to members of the public. Both are long term tenants.

## ***Significant positive and negative factors***

### *Positives*

#### *Relationship with service users*

Parents kept informed via social media of child's day in nursery. Good rapport between staff and parents, we work with other charities in the area to provide food, toys, household items for parents whose children attend our HAF Holidays and Food program, these are primary school children who receive free school meals. We have offered reduced room hire rental to providers of children's activities

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

and cancer support groups. There is always a friendly greeting from our receptionist, and we have people call in who have lost their way, dementia issues and need a little help to get home.

### *Relationships with employees*

Many staff have been with the organisation for over 20 years, those who do leave tend to as they cannot progress any further at our nursery and seek a higher role elsewhere, or staff who go onto care for people with special needs, less hours for increased pay. We pride ourselves in having a good atmosphere and staff enjoy their work, we have introduced an extra day holiday for birthdays. Staff development is a high priority and staff are given all training which is required for their role.

### *Beneficiaries*

We prepare children for primary school and take a pride in having children ready for this leap. Since COVID many children are lacking in self-help skills and overall social emotional development such as sharing, taking turns, toileting, can't dress themselves, reading below that expected, behavioural issues. We are focussing on addressing these delays.

### *Funders*

We have good relationship with the Local Authority and Local Councillors receiving The Deal, Brighter Borough monies.

Underfunding from the Government is a major problem within the sector, for years the funding has slightly increased whilst there has been huge increase in National Living wage. This is seriously affecting the Hilton Street premises and we have seen many nurseries and childcare providers close, especially around Carr Manor, however at Hilton Street competition has increased.

Government have announced radical changes in funding which should see an increase in occupancy enticing parents to return back to work or enter the employment market for the first time. First initiative starts March 2024, so far, the organisation has seen little interest from parents and the Local Authority is yet to announce the funding amount.

### *Position in the wider community*

Always know as a clean and welcoming place to attend. There are lots of other organisations such as churches, public houses and other charities offering room hire. Hilton Street is more expensive than other facilities in the evening, but we provide a concierge service, so our attendees feel safe and have no worries regarding locking up.

## **Financial review**

Post COVID we have seen a reduction in the number of children attending especially in Pre-School. A reduction in birth rate and two further children's day care facilities are the direct cause.

The Hilton Street building is a large and a very expensive building to heat, light and manage, it is now over 25 years old.

All expenses are managed very carefully, are aware that nursery numbers are low and the deficit is large. The Board have confirmed that the nursery is a going concern for the next year. This gives time for numbers to increase or to look at other revenues of income to allow the charity to continue to operate in Ashton-in-Makerfield.

The organisation has charity funds of over 1 million so is in a financial position to continue running. The organisation also owns all properties so no mortgage or rental payments are made.

A high priority is to look at digital marketing of the nursery, our IT company is assisting with this, we hope to reach out to more people via social media and attract new starters. If parents do come for a

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

visit to the nursery, 98% start, USP's include sensory room, Smart board technology, large hall for physical activity and well qualified, experienced staff.

### *Principal funding sources of the charity*

Funding is received from the Government via Local Authority for 2/3/4-year-old funding.

Parents pay a daily or half daily rate for younger children plus out of school and holiday clubs. Funding rates are topped up with hot food costs, HAF holiday club funding, room hire monies.

### *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 deficits in a cash budget.

The financial position of the Charity may change, or plans may alter so this policy is not static and liable to change.

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 £270,000.

Current unrestricted funds amount to £1,015,851 and included in this amount £751,643 committed and invested in tangible fixed assets and fixed asset investments.

### *Designated Funds*

Marketing £10,000

Business Development £100,000

Business Opportunities £100,000

Staff development £10,000

## **Plans for the future**

CCCAD marketing to promote all business to improve income, IT company B2B are experts in social media clicks, call to action and data collection. We hope to expand the social media impact of Hilton Street and receive more enquiries and interest.

The situation for all early year's organisations at present is a chicken and egg scenario, it is difficult to recruit staff so unable to offer places to children.

Trustees and the management team have looked at price increases in April and August for nursery which will increase income at least in line with inflation.

Looking at other business opportunities, staff remuneration, purchase another business, rent space to a third party. The building is very large and bespoke to the requirements of a nursery.



# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

Further training for nursery managers on financial aspects of the business.

COVID has been a hard lesson learned from past and current activities that the organisation needs to stay current with nursery fees and has influenced future plans and decisions about allocating resources to our best effort.

Waiting for Government and Local Authority funding rates for new legislation for Early Years.

1. From April 2024, eligible working parents of 2-year-olds will be able to access 15 hours of early education and childcare funding per week (over 38 weeks a year) from the term after their child's 2nd birthday.
2. From September 2024, eligible working parents of 9-month-old children will be able to access 15 hours of early education and childcare funding per week (over 38 weeks a year) from the term after their child turns 9-months.
3. From September 2025, eligible working parents will be able to access 30 hours per week (over 38 weeks a year) for children aged 9-months old up until the child starts school

The above should see an increase in occupancy, providing funding is adequate.

## Structure, governance and management

### 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. We have an advertisement on the Wigan Council website, have communicated to parents, there is an advert on the website and outside on our communal notice 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. They are supported by the Chairman and Chief Executive.

### 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 attend 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.

### *Subsidiary undertaking*

On the 10<sup>th</sup> of February 2020 The Childcare & Community Centres purchased Carr Manor Nursery (Walton-le-Dale) Limited, an 86 place children's nursery in Walton-Le-Dale, Preston for £290.000, these funds came from company reserves.

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

The organisation is a charitable company limited by guarantee, incorporated on 18<sup>th</sup> October 2004 and registered as a charity on 25<sup>th</sup> January 2005.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 July 2023 was 5 (2022:5). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in 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.

### **Related parties and relationships with other organisations**

Ann Clarke is also a Trustee at Wigan Child Contact Centre

S B Electrical & Security Limited is the partner of S Benson, Chief Executive

### **Risk management**

The Trustees have assessed the major risks to which the Charity is exposed, 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.

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.

# The Childcare and Community Centres, Ashton And District

## Trustees' annual report

for the year ended 31 July 2023

### Statement of responsibilities of the trustees

The trustees (who are also directors of The Childcare and Community Centres, Ashton and District for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charities SORP
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

This report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime of the Companies Act 2006.

The trustees' annual report has been approved by the trustees on 20/11/2023 and signed on their behalf by

Geoffrey Urwin

Trustee

Independent examiner's report  
to the trustees of  
The Childcare And Community Centres, Ashton And District

I report to the charity trustees on my examination of the accounts of the company for the year ended 31<sup>st</sup> July 2023 which are set out on pages 12 to 32.

**Responsibilities and basis of report**

As the charity 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 company'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 the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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 to enable a proper understanding of the accounts to be reached.

Christy Lau FCCA CTA DChA

Slade & Cooper Limited  
Beehive Mill, Jersey Street, Ancoats Manchester, M4 6JG  
22 February 2024

The Childcare and Community Centres, Ashton And District

Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 July 2023

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
<b>Income from:</b>					
Donations and legacies	3	31,618	-	31,618	-
Charitable activities: Nursery and young people care	4	539,906	996	540,902	529,975
Other trading activities	5	20,942	-	20,942	16,242
Investments	6	5,198	-	5,198	898
<b>Total income</b>		<b>597,664</b>	<b>996</b>	<b>598,660</b>	<b>547,115</b>
<b>Expenditure on:</b>					
Raising funds	7	2,298	-	2,298	1,352
Charitable activities: Nursery and young people care	8	716,226	651	716,877	664,945
<b>Total expenditure</b>		<b>718,524</b>	<b>651</b>	<b>719,175</b>	<b>666,297</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>(120,860)</b>	<b>345</b>	<b>(120,515)</b>	<b>(119,182)</b>
<b>Net income/(expenditure) for the year</b>	10	<b>(120,860)</b>	<b>345</b>	<b>(120,515)</b>	<b>(119,182)</b>
Transfer between funds		148	(148)	-	-
<b>Net movement in funds for the year</b>		<b>(120,712)</b>	<b>197</b>	<b>(120,515)</b>	<b>(119,182)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,136,563	1,461	1,138,024	1,257,206
<b>Total funds carried forward</b>		<b>1,015,851</b>	<b>1,658</b>	<b>1,017,509</b>	<b>1,138,024</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.

A full comparative SOFA is available on the last page of the financial statements.

The Childcare and Community Centres, Ashton And District  
Company number 05262454

Balance sheet as at 31 July 2023

	Note	2023	2022
		£	£
<b>Fixed assets</b>			
Tangible assets	15	457,002	478,555
Investments	16	294,641	294,641
<b>Total fixed assets</b>		<b>751,643</b>	<b>773,196</b>
<b>Current assets</b>			
Debtors	17	9,047	9,007
Cash at bank and in hand	18	287,451	386,430
<b>Total current assets</b>		<b>296,498</b>	<b>395,437</b>
<b>Liabilities</b>			
Creditors: amounts falling due in less than one year	19	(30,632)	(30,609)
<b>Net current assets</b>		<b>265,866</b>	<b>364,828</b>
<b>Total assets less current liabilities</b>		<b>1,017,509</b>	<b>1,138,024</b>
<b>Net assets</b>		<b>1,017,509</b>	<b>1,138,024</b>
<b>The funds of the charity:</b>			
Restricted income funds	20	1,658	1,461
Unrestricted income funds	21	1,015,851	1,136,563
<b>Total charity funds</b>		<b>1,017,509</b>	<b>1,138,024</b>

For the year in question, the company was entitled to exemption from an audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006,
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts are prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies and in accordance with FRS102 SORP, and constitute the annual accounts required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 15 to 32 form part of these accounts.

Approved by the trustees on 20/02/2024 and signed on their behalf by:

.....  
Geoffrey Urwin (Trustee)

The Childcare and Community Centres, Ashton And District

Statement of Cash Flows  
for the year ending 31 July 2023

	Note	2023 £	2022 £
<b>Cash provided by/(used in) operating activities</b>	23	<b>(102,676)</b>	<b>(41,894)</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		5,198	898
Purchase of tangible fixed assets		(1,501)	(10,002)
<b>Cash provided by/(used in) investing activities</b>		<b>3,697</b>	<b>(9,104)</b>
Increase/(decrease) in cash and cash equivalents in the year		(98,979)	(50,998)
Cash and cash equivalents at the beginning of the year		386,430	437,428
<b>Cash and cash equivalents at the end of the year</b>		<b>287,451</b>	<b>386,430</b>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2023

### **1 Accounting policies**

The principal accounting policies adopted, judgments and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

#### **a Basis of preparation**

The financial statements have been prepared in accordance with 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), second edition - October 2019 (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The Childcare and Community Centres, Ashton And District meets the definition of a public benefit entity under FRS102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

#### **b Preparation of the accounts on a going concern basis**

The trustees consider that there are no material uncertainties about the charitable company's ability to continue as a going concern.

The trustees have made no key judgments which have a significant effect on the accounts.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next reporting period.



Notes to the accounts for the year ended 31 July 2023 (continued)

**c Income**

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of a provision of a specified service is deferred until the criteria for income recognition are met.

**d Donated services and facilities**

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised; refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

**e Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

**f Fund accounting**

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work or for specific projects being undertaken by the charity.

**g Expenditure and irrecoverable VAT**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds comprise the costs of commercial trading and their associated support costs.
- Expenditure on charitable activities includes the costs undertaken to further the purposes of the charity and their associated support costs.
- Other expenditure represents those items not falling into any other heading.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**h Allocation of support costs**

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. Support costs include back office costs, finance, personnel, payroll and governance costs which support the charity's programmes and activities. These costs have been allocated between cost of raising funds and expenditure on charitable activities. The bases on which support costs have been allocated are set out in note 9.

**i Operating leases**

Operating leases are leases in which the title to the assets, and the risks and rewards of ownership, remain with the lessor. Rental charges are charged on a straight line basis over the term of the lease.

**j Tangible fixed assets**

Individual fixed assets costing £1,000 or more are capitalised at cost and are depreciated over their estimated useful economic lives on a straight line basis as follows:

Freehold property	2%
Fixtures and fittings	25%

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2023 (continued)

### **k Fixed asset investments**

The charity held shares in group undertakings. The valuation of the investments is measured initially at cost and subsequently at fair value at the reporting date.

The fair value of the investments is based on the trustees best estimate, they have determined that the fair value does not differ from the cost price significantly at the year end.

### **l Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **m Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **n Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **o Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2023 (continued)

### p Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity's contribution is restricted to the contributions disclosed in note 11. There were no outstanding contributions at the year end.

### 2 Legal status of the charity

The charity is a company limited by guarantee registered in England and Wales and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity. The registered office address is disclosed on page 1.

### 3 Income from donations and legacies

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2023 £
Donations	31,618	-	31,618
<b>Total</b>	31,618	-	31,618
<b>Previous reporting period</b>	<i>Unrestricted £</i>	<i>Restricted £</i>	<i>Total 2022 £</i>
<i>Donations</i>	-	-	-
<b>Total</b>	-	-	-

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2023 (continued)

### 4 Income from charitable activities

<b>Current reporting period</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2023 £</b>
Health and Fitness	995	-	995
Membership Fees	2	-	2
Grants			-
Brighter Borough	-	996	996
Garswood Bowling Club	515	-	515
Bright Sparks	250	-	250
Nursery Sales	448,886	-	448,886
Nursery Activity	5,506	-	5,506
After School Sales	83,752	-	83,752
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>539,906</b>	<b>996</b>	<b>540,902</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	<b>Unrestricted £</b>	<b>Restricted £</b>	<b>Total 2022 £</b>
Health and Fitness	1,578	-	1,578
Membership Fees	22	-	22
Grants			-
Community Fund Ashton Lunch group	-	1,720	1,720
DFC Community Safety	-	1,450	1,450
DFC Sit be Fit	-	880	880
Deprivation Funding	807	-	807
Brighter Borough Open Day Grant	500	-	500
Co-op Funding Photowalks	-	(1,452)	(1,452)
Nursery Sales	452,094	-	452,094
Nursery Activity	8,090	-	8,090
After School Sales	64,286	-	64,286
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>527,377</b>	<b>2,598</b>	<b>529,975</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**5 Income from other trading activities**

	2023 £	2022 £
Rental Income	10,672	8,883
Room Hire Sales	8,687	6,394
Other Income	1,583	965
	<hr/>	<hr/>
	20,942	16,242
	<hr/> <hr/>	<hr/> <hr/>

All income from other trading activities is unrestricted.

**6 Investment income**

<b>Current reporting period</b>	Unrestricted £	Restricted £	2023 £
Deposit account interest	5,198	-	5,198
	<hr/>	<hr/>	<hr/>
	5,198	-	5,198
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	Unrestricted £	Restricted £	2022 £
Deposit account interest	898	-	898
	<hr/>	<hr/>	<hr/>
	898	-	898
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**7 Cost of raising funds**

	2023 £	2022 £
Advertising	1,680	1,352
Rental property related costs	618	-
	<hr/>	<hr/>
	2,298	1,352
	<hr/> <hr/>	<hr/> <hr/>

All expenditure on cost of raising funds is unrestricted.

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**8 Analysis of expenditure on charitable activities**

Current reporting period	Total 2023 £	Total 2022 £
Staff costs	591,232	551,931
Insurance	8,244	7,224
Light, heat and water	14,446	15,268
Office Expenses	18,594	9,403
Admin Purchases	372	201
Grant Session Expenses	6,474	4,298
Ground rent	1,200	1,800
Licences	1,528	2,861
Minibus	2,787	91
Nursery Activity	3,923	3,250
Nursery Purchases	25,048	17,536
Repairs & Maintenance	5,475	13,202
Waste disposal and cleaning	6,092	4,885
Governance costs (see note 9)	3,060	3,060
Support costs (see note 9)	28,402	29,935
	<hr/>	<hr/>
	716,877	664,945
	<hr/>	<hr/>
	2023 £	2022 £
Restricted expenditure	651	9,625
Unrestricted expenditure	716,226	655,320
	<hr/>	<hr/>
	716,877	664,945
	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**9 Analysis of governance and support costs**

<b>Current reporting period</b>	Basis of apportionment	Support £	Governance £	<i>Total 2023</i> £
Bank charges	Support	170	-	170
Professional fees	Support	4,368	-	4,368
Bad debts	Support	810	-	810
Depreciation	Support	23,054	-	23,054
Accountancy and legal fees	Governance	-	3,060	3,060
		<hr/>	<hr/>	<hr/>
		28,402	3,060	31,462
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b><i>Previous reporting period</i></b>	<i>Basis of apportionment</i>	<i>Support</i> £	<i>Governance</i> £	<i>Total 2022</i> £
<i>Bank charges</i>	<i>Support</i>	<i>227</i>	<i>-</i>	<i>227</i>
<i>Professional fees</i>	<i>Support</i>	<i>6,901</i>	<i>-</i>	<i>6,901</i>
<i>Bad debts</i>	<i>Support</i>	<i>(149)</i>	<i>-</i>	<i>(149)</i>
<i>Depreciation</i>	<i>Support</i>	<i>22,956</i>	<i>-</i>	<i>22,956</i>
<i>Accountancy and legal fees</i>	<i>Governance</i>	<i>-</i>	<i>3,060</i>	<i>3,060</i>
		<hr/>	<hr/>	<hr/>
		29,935	3,060	32,995
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**10 Net income/(expenditure) for the year**

This is stated after charging/(crediting):	2023 £	2022 £
Depreciation	23,054	22,956
Independent examiner's fee		
Accountancy fees	1,800	1,800
Independent examination	750	750
	<u>          </u>	<u>          </u>

**11 Staff costs**

Staff costs during the year were as follows:

	2023 £	2022 £
Wages and salaries	552,608	508,715
Social security costs	28,344	33,441
Pension costs	10,280	9,775
	<u>          </u>	<u>          </u>
	591,232	551,931
	<u>          </u>	<u>          </u>

No employees has employee benefits in excess of £60,000 (2022: Nil).

The average number of staff employed during the period was 27 (2022: 29).

The key management personnel of the charity and the charity's subsidiary comprise the trustees, the Chief Executive Officer, the Nursery Managers, the Management Accountant and the Financial Administrator.

The total employee benefits of the key management personnel were £181,239 (CCCAD: £146,320, Carr Manor Nursery (Walton-Le-Dale) Limited: £34,919.)(2022: £171,690 (CCCAD: £139,420, Carr Manor Nursery (Walton-Le-Dale) Limited: £32,270.))

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2023 (continued)

### 12 Trustee remuneration and expenses

One trustee received £8 reimbursed expenses during the year (2022: Nil).

No trustees received travel and subsistence expenses during the year (2022: £Nil).

Aggregate donations from related parties were £Nil (2022: £Nil).

There are no donations from related parties which are outside the normal course of business and no restricted donations from related parties.

SB Electrical & Security Ltd, a company in which the director is the spouse of the CEO provided repair and maintenance services in the year totalling £1,413 (2022: £2,230).

Otherwise, no trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity, including guarantees, during the year (2022: nil).

### 13 Related party transactions

The charity has one subsidiary: -

- Carr Manor Nursery (Walton-Le-Dale) Limited, a company limited by shares, company number 06472158.

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

Transactions in the period comprised:	2023 £	2022 £
Gift Aid payment from subsidiary	31,618	-
Recharge of expenses to subsidiary	4,245	3,660
Balance owed by/(to) the subsidiary at period end	-	-

In accordance with guidance from the Financial Reporting Council in December 2017, the subsidiary no longer accrues the gift aid payment within its accounts. The payment to the parent charity will still be made within 9 months of the year end.

### 14 Corporation tax

The charity is exempt from tax on income and gains falling within Chapter 3 of Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**15 Fixed assets: tangible assets**

<b>Cost</b>	Freehold property £	Fixtures and fittings £	Total £
At 1 August 2022	958,212	256,732	1,214,944
Additions	-	1,501	1,501
Disposals	-	(20,970)	(20,970)
	<hr/>	<hr/>	<hr/>
At 31 July 2023	958,212	237,263	1,195,475
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 August 2022	488,520	247,869	736,389
Charge for the year	19,164	3,890	23,054
Disposals		(20,970)	(20,970)
	<hr/>	<hr/>	<hr/>
At 31 July 2023	507,684	230,789	738,473
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 July 2023	450,528	6,474	457,002
	<hr/>	<hr/>	<hr/>
<i>At 31 July 2022</i>	<i>469,692</i>	<i>8,863</i>	<i>478,555</i>
	<hr/>	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**16 Investments**

	2023 £	2022 £
Market value at the start of the year	294,641	294,641
Add: additions to investments at cost	-	-
	<hr/>	<hr/>
Market value at the end of the year	294,641	294,641
	<hr/> <hr/>	<hr/> <hr/>

Investments are all carried at fair value and are shares in group undertakings.

**17 Debtors**

	2023 £	2022 £
Trade debtors	1,634	2,262
Prepayments and accrued income	7,413	6,745
	<hr/>	<hr/>
	9,047	9,007
	<hr/> <hr/>	<hr/> <hr/>

**18 Cash at bank and in hand**

	2023 £	2022 £
Cash at bank and on hand	287,451	386,430
	<hr/>	<hr/>
	287,451	386,430
	<hr/> <hr/>	<hr/> <hr/>

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

	2023 £	2022 £
Trade creditors	1,175	2,138
Accruals and deferred income	22,117	18,954
Other creditors	7,340	9,517
	<hr/>	<hr/>
	30,632	30,609
	<hr/> <hr/>	<hr/> <hr/>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2023 (continued)

### 20 Analysis of movements in restricted funds

<b>Current reporting period</b>	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2023 £
Dementia Friendly	486	-	(486)	-	-
DFC Sit be Fit	165	-	(165)	-	-
DFC Shared Reading	462	-	-	-	462
DFC Code Club	200	-	-	-	200
Asda Grants	148	-	-	(148)	-
Brighter Borough	-	996	-	-	996
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	1,461	996	(651)	(148)	1,658
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

<b>Previous reporting period</b>	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2022 £
<i>Dementia Friendly</i>	109	1,720	(1,343)	-	486
<i>Main Grant</i>	6,425	-	(6,425)	-	-
<i>DFC Sit be Fit</i>	352	880	(1,067)	-	165
<i>DFC Tea Dance</i>	48	-	-	(48)	-
<i>DFC Shared Reading</i>	462	-	-	-	462
<i>DFC Code Club</i>	780	-	(580)	-	200
<i>Co-op Funding</i>	2	-	-	(2)	-
<i>Asda Grants</i>	358	-	(210)	-	148
<i>DFC Community Recovery</i>	306	-	-	(306)	-
<i>Covid National Lottery</i>	1	-	-	(1)	-
<i>Covid Funding</i>					
<i>Photowalks</i>	1,452	(1,452)	-	-	-
<i>DFC Community Safety</i>	-	1,450	-	(1,450)	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	10,295	2,598	(9,625)	(1,807)	1,461
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2023 (continued)

### 20 Analysis of movements in restricted funds (cont.)

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
Dementia Friendly	this is a Luncheon Club for over 60's, approximately 30 attendees attend which is held once per month, restricted funds are spent on guest speakers, lunch and activities.
Sit Be Fit	funds pays for teacher and resources Tea Dance
Shared Reading	funds pay for resources including cooking materials, books, dress-up for themed activities, will re-start in September 2023
Coding Club	monies used to pay for tutor Co-op Funding
Main Grant	was a grant received July 21 from National Lottery - Awards for all to refurbish and maintain the floor in the main hall.
Asda Grant	used on food for Holiday Club Community Recovery, resources bought related to enhanced cleaning to minimise COVID for the building, purchased room steamers
Photowalks	Coop fund, no staff to run project, refunded
Community Safety	purchased CCTV system to reduce crime in the area

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**21 Analysis of movement in unrestricted funds**

<b>Current reporting period</b>	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers £	As at 31 July 2023 £
General fund	646,563	597,664	(718,524)	270,148	795,851
Designated fund					
Marketing	50,000	-	-	(40,000)	10,000
Business Development	190,000	-	-	(90,000)	100,000
Business Opportunities	200,000	-	-	(100,000)	100,000
Staff development	50,000	-	-	(40,000)	10,000
	<u>1,136,563</u>	<u>597,664</u>	<u>(718,524)</u>	<u>148</u>	<u>1,015,851</u>

<b>Previous reporting period</b>	Balance at 1 August 2021 £	Income £	Expenditure £	Transfers £	As at 31 July 2022 £
General fund	1,246,911	544,517	(656,672)	(488,193)	646,563
Designated fund					
Marketing	-	-	-	50,000	50,000
Business Development	-	-	-	190,000	190,000
Business Opportunities	-	-	-	200,000	200,000
Staff development	-	-	-	50,000	50,000
	<u>1,246,911</u>	<u>544,517</u>	<u>(656,672)</u>	<u>1,807</u>	<u>1,136,563</u>

<b>Name of unrestricted fund</b>	<b>Description, nature and purposes of the fund</b>
General fund	The free reserves after allowing for all designated funds
Designated fund	Marketing Business Development Business Opportunities Staff development

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**22 Analysis of net assets between funds**

<b>Current reporting period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	457,002	-	-	457,002
Fixed asset investments	294,641	-	-	294,641
Net current assets/(liabilities)	44,208	220,000	1,658	265,866
	<hr/>	<hr/>	<hr/>	<hr/>
Total	795,851	220,000	1,658	1,017,509
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	478,555	-	-	478,555
Fixed asset investments	294,641	-	-	294,641
Net current assets/(liabilities)	(126,633)	490,000	1,461	364,828
	<hr/>	<hr/>	<hr/>	<hr/>
Total	646,563	490,000	1,461	1,138,024
	<hr/>	<hr/>	<hr/>	<hr/>

**23 Reconciliation of net movement in funds to net cash flow from operating activities**

	2023 £	2022 £
<b>Net income/(expenditure) for the year</b>	(120,515)	(119,182)
<b>Adjustments for:</b>		
Depreciation charge	23,054	22,956
Dividends, interest and rents from investments	(5,198)	(898)
Decrease/(increase) in debtors	(40)	58,884
Increase/(decrease) in creditors	23	(3,654)
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	(102,676)	(41,894)
	<hr/>	<hr/>



The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2023 (continued)

**Prior year Statement of Financial Activities**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	<i>Total funds 2021 £</i>
<b>Income from:</b>					
Donations and legacies	3	-	-	-	60,000
Charitable activities:	4				
Nursery and young people care		527,377	2,598	529,975	498,172
Other trading activities	5	16,242	-	16,242	31,533
Investments	6	898	-	898	369
<b>Total income</b>		<b>544,517</b>	<b>2,598</b>	<b>547,115</b>	<b>590,074</b>
<b>Expenditure on:</b>					
Raising funds	7	1,352	-	1,352	219
Charitable activities:	8				
Nursery and young people care		655,320	9,625	664,945	665,636
<b>Total expenditure</b>		<b>656,672</b>	<b>9,625</b>	<b>666,297</b>	<b>665,855</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>(112,155)</b>	<b>(7,027)</b>	<b>(119,182)</b>	<b>(75,781)</b>
<b>Net income/(expenditure) for the year</b>	10	<b>(112,155)</b>	<b>(7,027)</b>	<b>(119,182)</b>	<b>(75,781)</b>
Transfer between funds		1,807	(1,807)	-	-
<b>Net movement in funds for the year</b>		<b>(110,348)</b>	<b>(8,834)</b>	<b>(119,182)</b>	<b>(75,781)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,246,911	10,295	1,257,206	1,332,987
<b>Total funds carried forward</b>		<b>1,136,563</b>	<b>1,461</b>	<b>1,138,024</b>	<b>1,257,206</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.