

Company Number: 05262454

Charity Number: 1107779

# The Childcare And Community Centres, Ashton And District

Group report and financial statements

For the year ended 31 July 2024

# The Childcare and Community Centres, Ashton and District

## Reference and administrative information

for the year ended 31 July 2024

**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 Chairman

Allan Smith

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 Nursery Manager, 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

**Auditors** Slade & Cooper Limited  
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 2024

The trustees present their report and the audited financial statements for the year ended 31 July 2024. 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 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.

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 2024

### 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.

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 on 31 July 2024 was 5 (2023:5). The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

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. The purchase price was £290,000, these funds came from company reserves. There are two Directors registered, a Trustee and the CEO.

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

The Childcare and Community Centres Board of Trustees and Management team meet bi-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 much improved. The Board agreed to increase nursery fees to a competitive level, this, combined with increases in funding rates of finance and hours and stringent management of ratios and children's numbers, has resulted in a much reduced deficit than the past two years.

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. The whole sector is struggling to recruit staff.

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2024

### **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

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

#### *Expand room hire opportunities*

Due to an increase in gas and electricity, we are not marketing evening room hire as it is not profitable.

Room hire for 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*

Deliver HAF Holiday Club provision, good networking with other charitable organisations to ensure children and their parents receive the best possible experience. i.e. extra toys for Christmas, personal hygiene and food parcels

#### *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 visitors, 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. We have a hosted website for each location which is regularly updated.

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2024

### *Fundraising*

Raffle at Xmas, swimming, seasonal competitions and photographs.

### *Finances*

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, 90% 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 and 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. 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. Preference to train own staff who would start on a Level 2 Apprenticeship program.

### *Grants*

The CEO applies for grants

Brighter Borough Soft Play set up room which is free of charge for parents/carers to use £500

Brighter Borough air conditioning for community hall £500

HUBUB, Community Fridge £4,250, this offers free food and household items for anyone in the community to take, reducing social isolation and poverty.

DFC Community Spirit, window tint for community area £500, reduces heat loss in the community hall

Tesco Stronger Starts Groundwork £500 for children's musical equipment, for 2 year olds to help with hearing/co-ordination skills

ASDA Reading Grant £430 resources for reading groups for children identified with speech and language delay

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2024

### *The Community Centre activities*

Breast Cancer Support group held once a month.

Diamond Ladies Luncheon Club, for over 55's, lunch, games and a good chat.

Baby Ballet for little ones learning ballet

Ashton Art Group, for all ages

Moo Music, dance and fun for little ones

Tai Chi, session run by U3A

Yoga, meditation for all ages

First Aid, Wigan Council

### *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 the HAF holiday clubs, these are primary school children who receive free school meals. We have offered reduced room hire rental to providers of children's activities and cancer support groups.

#### *Relationships with employees*

Many staff have been with the organisation for over 25 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. People accessing the Community Fridge. People of all ages accessing the community activities. People attending training course.

#### *Funders*

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

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 started March 2024, funding has been welcome, and occupancy is increasing.

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2024

### *Position in the wider community*

Always known 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**

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

Carr Manor Nursery (Walton-Le-Dale) Limited, is an old primary school, again over 150 years old and in need of constant maintenance.

All expenses are managed very carefully as is staff to children ratio.

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.

Parents who come to look at the nurseries for their children normally have a 98% start, USP's include sensory rooms, Smart board technology, large halls 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, HAF holiday club funding, room hire monies and grants.

## **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 1,010,830 and included in this amount £714,114 committed and invested in tangible fixed assets and fixed asset investments.



# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2024

### *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.

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.

Expand the Community Fridge position and volunteers to ultimately benefit people in need in the community.

Looking at other business opportunities continually.

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

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.

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2024

### 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.

### 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 2024

### 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.

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditors are unaware
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

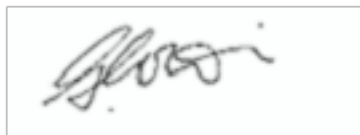
The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Auditors

Slade & Cooper Ltd were re-appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

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 26<sup>th</sup> March 2025 and signed on their behalf by



Geoffrey Urwin (Trustee)

Independent Auditor's Report  
to the Members and Trustees of  
The Childcare And Community Centres, Ashton And District

## Opinion

We have audited the financial statements of The Childcare and Community Centres, Ashton and District (the 'parent charitable company') and its subsidiaries for the year ended 31 July 2024, which comprise the Consolidated Statement of Financial Activities (including the income and expenditure account), the Balance Sheets of the group and the parent charitable company, the Consolidated Statement of Cash Flows and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the groups and charitable company's affairs as of 31 July 2024, and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

## Prior year unaudited

The financial statements for the year ended 31 July 2024 represent the first year in which the charity has prepared and presented consolidated financial statements. The comparative consolidated information for the year ended 31 July 2023 was derived from unaudited financial information and has been included for comparative purposes only. The financial statements for the prior year, prepared on a parent-charity-only basis, were subject to an independent examination, which concluded with an unmodified report.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group and charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the groups or parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the trustees' annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of our knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 10, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Independent Auditor's Report  
to the Members and Trustees of  
The Childcare And Community Centres, Ashton And District

In preparing the financial statements, the trustees are responsible for assessing the groups and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either

intend to liquidate the group or parent charitable company or to cease operations or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

- enquiry of management and those charged with governance around actual and potential litigation and claims.
- enquiry of the charity's staff, management and those charged with governance to identify any instances of non-compliance with laws and regulations.
- reviewing minutes of meetings of those charged with governance.
- reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Independent Auditor's Report  
to the Members and Trustees of  
The Childcare And Community Centres, Ashton And District

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members and its trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

*Christy Yun Hing Lau FCCA DChA CTA*

Senior Statutory Auditor

for and on behalf of

Slade & Cooper Limited  
Statutory Auditors  
Beehive Mill  
Jersey Street  
Manchester  
M4 6JG

Slade & Cooper Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

The Childcare and Community Centres, Ashton And District  
Consolidated Statement of Financial Activities  
(including Income and Expenditure account)  
for the year ended 31 July 2024

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 (Group – restated) £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	-
Charitable activities:	4				
Nursery and young people care		1,172,459	6,680	1,179,139	969,114
Other trading activities	5	31,461	-	31,461	22,889
Investments	6	4,758	-	4,758	5,198
<b>Total income</b>		<b>1,208,678</b>	<b>6,680</b>	<b>1,215,358</b>	<b>997,201</b>
<b>Expenditure on:</b>					
Raising funds	7	2,210	-	2,210	3,018
Charitable activities:	8				
Nursery and young people care		1,232,858	5,633	1,238,491	1,121,246
<b>Total expenditure</b>		<b>1,235,068</b>	<b>5,633</b>	<b>1,240,701</b>	<b>1,124,264</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>(26,390)</b>	<b>1,047</b>	<b>(25,343)</b>	<b>(127,063)</b>
<b>Net income/(expenditure) for the year</b>	10	<b>(26,390)</b>	<b>1,047</b>	<b>(25,343)</b>	<b>(127,063)</b>
<b>Net movement in funds for the year</b>		<b>(26,390)</b>	<b>1,047</b>	<b>(25,343)</b>	<b>(127,063)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,037,220	1,658	1,038,878	1,165,941
<b>Total funds carried forward</b>		<b>1,010,830</b>	<b>2,705</b>	<b>1,013,535</b>	<b>1,038,878</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 Sheets  
as at 31 July 2024

		The group		The Charity	
	Note	2024	2023	2024	2023
		£	(Group – restated) £	£	£
<b>Fixed assets</b>					
Tangible assets	14	714,114	744,571	434,593	457,002
Investments	15	-	-	294,641	294,641
<b>Total fixed assets</b>		<b>714,114</b>	<b>744,571</b>	<b>729,234</b>	<b>751,643</b>
<b>Current assets</b>					
Debtors	18	20,492	16,334	12,104	9,047
Cash at bank and in hand	19	336,367	324,233	297,917	287,451
<b>Total current assets</b>		<b>356,859</b>	<b>340,567</b>	<b>310,021</b>	<b>296,498</b>
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	20	(57,438)	(46,260)	(34,241)	(30,632)
<b>Net current assets</b>		<b>299,421</b>	<b>294,307</b>	<b>275,780</b>	<b>265,866</b>
<b>Total assets less current liabilities</b>		<b>1,013,535</b>	<b>1,038,878</b>	<b>1,005,014</b>	<b>1,017,509</b>
<b>Net assets</b>		<b>1,013,535</b>	<b>1,038,878</b>	<b>1,005,014</b>	<b>1,017,509</b>
<b>Funds of the charity:</b>					
Restricted income funds	21	2,705	1,658	2,705	1,658
Unrestricted income funds	22	1,010,830	1,037,220	1,002,309	1,015,851
<b>Total charity funds</b>		<b>1,013,535</b>	<b>1,038,878</b>	<b>1,005,014</b>	<b>1,017,509</b>

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

The notes on pages 18 to 38 form part of these accounts.

Approved by the trustees on 26/03/2025 and signed on their behalf by:

.....  ..  
Geoffrey Urwin (Trustee)

The Childcare and Community Centres, Ashton And District  
Consolidated Statement of Cash Flows  
for the year ending 31 July 2024

	Note	2024 £	2023 (Group – restated) £
<b>Cash provided by/(used in) operating activities</b>	24	<b>7,376</b>	<b>(92,522)</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		4,758	5,198
Purchase of tangible fixed assets		-	(5,701)
<b>Cash provided by/(used in) investing activities</b>		<b>4,758</b>	<b>(503)</b>
Increase/(decrease) in cash and cash equivalents in the year		12,134	(93,025)
Cash and cash equivalents at the beginning of the year		324,233	417,258
<b>Total cash equivalents at the end of the year</b>		<b>336,367</b>	<b>324,233</b>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024

### 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 Group financial statements

These financial statements consolidate the results of the charitable company and its wholly-owned subsidiary Carr Manor Nursery (Walton Le Dale) Limited on a line by line basis. A separate Statement of Financial Activities and Income and Expenditure account are not presented for the charity itself following exemptions afforded by section 408 of the Companies Act 2006.

#### c Restatement of prior year comparatives

These financial statements represent the first year in which the group has prepared and presented consolidated financial statements. The trustees have elected to restate the comparative figures for the year ended 31 July 2023 on a consolidated basis, to provide consistent and comparable information in line with current reporting requirements.

In prior years, the financial statements were prepared on a parent-charity-only basis, as group income did not exceed the statutory threshold for mandatory consolidation. For the year ended 31 July 2023, the group figures have now been presented to reflect the results and financial position of the group, comprising The Childcare and Community Centres, Ashton And District and its subsidiary Carr Manor Nursery (Walton Le Dale) Limited.

#### d 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.

## The Childcare and Community Centres, Ashton And District

### Notes to the accounts for the year ended 31 July 2024 (continued)

#### **e 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.

#### **f 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 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.

#### **g 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.

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024 (continued)

### **h 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.

### **i 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.

### **j 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.

### **k 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.

### **l 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 building	2%
Office fixtures and equipment	25%

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024 (continued)

### **m 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.

### **n 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.

### **o 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.

### **p 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.

### **q 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 2024 (continued)

### r 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

Current reporting period	Unrestricted £	Restricted £	Total 2024 £
Donations	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total</b>	-	-	-
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2023 (Group – restated) £
Donations	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total</b>	-	-	-
	<hr/>	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**4 Income from charitable activities**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2024 £
Grants			
Brighter Borough	-	1,000	1,000
HUBUB	-	4,250	4,250
DFC Community Spirit	-	500	500
Groundwork	-	500	500
ASDA Reading Grant	-	430	430
Nursery Sales	1,063,377	-	1,063,377
Nursery Activity	7,781	-	7,781
After School Sales	101,301	-	101,301
	<hr/>	<hr/>	<hr/>
<b>Total</b>	1,172,459	6,680	1,179,139
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	Unrestricted £	Restricted £	Total 2023 (Group – restated) £
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	864,996	-	864,996
Nursery Activity	7,266	-	7,266
After School Sales	94,094	-	94,094
	<hr/>	<hr/>	<hr/>
<b>Total</b>	968,118	996	969,114
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**5 Income from other trading activities**

	2024	2023 (Group – restated)
	£	£
Rental Income	8,925	10,672
Room Hire Sales	11,504	8,707
Other Income	11,032	3,510
	<hr/>	<hr/>
	31,461	22,889
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

**6 Investment income**

<b>Current reporting period</b>	Unrestricted £	Restricted £	Total 2024 £
Deposit account interest	4,758	-	4,758
	<hr/>	<hr/>	<hr/>
	4,758	-	4,758
	<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	Unrestricted £	Restricted £	Total 2023 (Group – restated) £
Deposit account interest	5,198	-	5,198
	<hr/>	<hr/>	<hr/>
	5,198	-	5,198
	<hr/>	<hr/>	<hr/>

**7 Cost of raising funds**

	2024	2023 (Group – restated)
	£	£
Advertising	2,210	2,400
Rental property related costs	-	618
	<hr/>	<hr/>
	2,210	3,018
	<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 2024 (continued)

### 8 Analysis of expenditure on charitable activities

Current reporting period	Total 2024	Total 2023
	£	(Group – restated) £
Staff costs	1,013,968	922,640
Insurance	10,251	10,057
Light, heat and water	32,102	27,966
Office Expenses	17,619	22,377
Admin Purchases	47	371
Grant Session Expenses	6,637	6,474
Ground rent	1,200	1,200
Licences	3,479	3,102
Minibus	2,004	2,787
Nursery Activity	10,584	6,360
Nursery Purchases	48,637	33,089
Repairs & Maintenance	15,596	11,627
Waste disposal and cleaning	23,567	13,157
Governance costs (see note 9)	7,950	4,860
Support costs (see note 9)	44,850	55,179
	<hr/>	<hr/>
	1,238,491	1,121,246
	<hr/>	<hr/>
	2024	2023
	£	(Group – restated) £
Restricted expenditure	5,633	651
Unrestricted expenditure	1,232,858	1,120,595
	<hr/>	<hr/>
	1,238,491	1,121,246
	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**9 Analysis of governance and support costs**

<b>Current reporting period</b>	Basis of apportionment	Support £	Governance £	<i>Total 2024</i> £
Bank charges	Support	180	-	180
Professional fees	Support	13,937	-	13,937
Bad debts	Support	495	-	495
Depreciation	Support	30,238	-	30,238
Accountancy and legal fees	Governance	-	7,950	7,950
		<hr/>	<hr/>	<hr/>
		44,850	7,950	52,800
		<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	Basis of apportionment	Support £	Governance £	<i>Total 2023</i> (Group – restated) £
Bank charges	Support	170	-	170
Professional fees	Support	18,562	-	18,562
Bad debts	Support	2,563	-	2,563
Depreciation	Support	33,884	-	33,884
Accountancy and legal fees	Governance	-	4,860	4,860
		<hr/>	<hr/>	<hr/>
		55,179	4,860	60,039
		<hr/>	<hr/>	<hr/>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024 (continued)

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

This is stated after charging/(crediting):	2024	2023
		(Group – restated)
	£	£
Depreciation	30,238	33,884
Auditor's/(2023: Independent examiner's) fee		
Accountancy fees	4,350	3,600
Independent examination	-	750
Audit	3,000	-
	<hr/>	<hr/>

### 11 Staff costs

Staff costs during the year were as follows:

	2024	2023
		(Group – restated)
	£	£
Wages and salaries	955,008	868,327
Social security costs	40,285	39,787
Pension costs	18,675	14,526
	<hr/>	<hr/>
	1,013,968	922,640
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2023: Nil).

The average number of staff employed by the group during the period was 57 (2023: 56).

The average number of staff employed by the charity during the period was 29 (2023: 27).

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 £192,184 (CCCAD: £154,798, Carr Manor Nursery (Walton-Le-Dale) Limited: £37,386.)(2023: £181,239 (CCCAD: £146,320, Carr Manor Nursery (Walton-Le-Dale) Limited: £34,919.))

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024 (continued)

### 12 Trustee remuneration and expenses, and related party transactions

No (2023: one) trustees received reimbursed expenses during the year (2023: £8).

No trustees received travel and subsistence expenses during the year (2023: £Nil).

Aggregate donations from related parties were £Nil (2023: £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 £1,348 (2023: £1,413) to the charity and totalling £6,053 (2023: £2,288) to the group.

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 (2023: nil).

### 13 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 charity's trading subsidiary Carr Manor Nursery (Walton Le Dale) Limited gift aids available profits to the parent charity. Its charge to corporation tax in the year was:

	2024 £	2023 £
UK corporation tax at 20% (2023: 20%)	-	-
	<u><u>          </u></u>	<u><u>          </u></u>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**14 Fixed assets: tangible assets**

**The group**

<b>Cost</b>	Freehold property £	Fixtures and fittings £	Total £
At 1 August 2023 <i>(Group – restated)</i>	1,252,966	284,155	1,537,121
Additions	-	-	-
Disposals	-	(6,426)	(6,426)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	1,252,966	277,729	1,530,695
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 August 2023 <i>(Group – restated)</i>	519,474	273,076	792,550
Charge for the year	25,059	5,179	30,238
Disposals	-	(6,207)	(6,207)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	544,533	272,048	816,581
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 July 2024	708,433	5,681	714,114
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 July 2023 (Group – restated)</i>	<i>733,492</i>	<i>11,079</i>	<i>744,571</i>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**14 Fixed assets: tangible assets (Cont.)**

**The charity**

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2023	958,212	237,263	1,195,475
Additions	-	-	-
Disposals	-	(5,988)	(5,988)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	958,212	231,275	1,189,487
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 August 2023	507,684	230,789	738,473
Charge for the year	19,164	3,245	22,409
Disposals	-	(5,988)	(5,988)
	<hr/>	<hr/>	<hr/>
At 31 July 2024	526,848	228,046	754,894
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 July 2024	431,364	3,229	434,593
	<hr/>	<hr/>	<hr/>
<i>At 31 July 2023</i>	<i>450,528</i>	<i>6,474</i>	<i>457,002</i>
	<hr/>	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**15 Investments**

	<b>The group</b>		<b>The charity</b>	
	2024	2023	2024	2023
	£	<i>(Group – restated)</i> £	£	£
Market value at the start of the year	-	-	294,641	294,641
Additions to investments at cost	-	-	-	-
	<hr/>	<hr/>	<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.



# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024 (continued)

### 16 Subsidiary undertaking

The Charitable company owns the whole of the issued ordinary share capital of Carr Manor Nursery (Walton Le Dale) Limited, a company registered in England.

Available profits are gift aided to the charitable company. A summary of the results of the subsidiary is shown below:

Profit and loss account	2024 £	2023 £
Turnover	535,937	446,712
Cost of sales	(31,141)	(28,977)
Administration costs	(522,271)	(394,612)
Other operating income	4,627	1,947
Taxation	-	-
Donation to parent charity	-	(31,618)
 Net profit	 £ (12,848)	 £ (6,548)
 Balance sheet	 2024 £	 2023 £
Fixed assets	279,521	287,569
Current assets	46,838	44,069
Creditors due in less than one year	(23,197)	(15,628)
	<hr/>	<hr/>
	£303,162	£316,010
	<hr/>	<hr/>
Called up share capital	1	1
Profit and loss account	303,161	316,009
	<hr/>	<hr/>
	£303,162	£316,010
	<hr/>	<hr/>

### 17 Parent charity

The parent charity's gross income and the results for the year are disclosed as follow:

	2024 £	2023 £
Gross income	674,794	598,660
Result for the year	(12,495)	(120,515)
	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**18 Debtors**

	<b>The group</b>		<b>The charity</b>	
	2024	2023 (Group – restated)	2024	2023
	£	£	£	£
Trade debtors	8,039	6,328	2,683	1,634
Prepayments and accrued income	12,453	10,006	9,421	7,413
	<hr/>	<hr/>	<hr/>	<hr/>
	20,492	16,334	12,104	9,047
	<hr/>	<hr/>	<hr/>	<hr/>

**19 Cash at bank and in hand**

	<b>The group</b>		<b>The charity</b>	
	2024	2023 (Group – restated)	2024	2023
	£	£	£	£
Cash at bank and on hand	336,367	324,233	297,917	287,451
	<hr/>	<hr/>	<hr/>	<hr/>
	336,367	324,233	297,917	287,451
	<hr/>	<hr/>	<hr/>	<hr/>

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

	<b>The group</b>		<b>The charity</b>	
	2024	2023 (Group – restated)	2024	2023
	£	£	£	£
Trade creditors	3,544	3,278	1,370	1,175
Accruals and deferred income	39,493	32,942	22,920	22,117
Other creditors	14,401	10,040	9,951	7,340
	<hr/>	<hr/>	<hr/>	<hr/>
	57,438	46,260	34,241	30,632
	<hr/>	<hr/>	<hr/>	<hr/>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024 (continued)

### 21 Analysis of movements in restricted funds

<b>Current reporting period</b>	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2024 £
DFC Shared Reading	462	-	-	-	462
DFC Code Club	200	-	(200)	-	-
DFC Community Spirit	-	500	(500)	-	-
Asda Grants	-	430	(430)	-	-
Brighter Borough	996	1,000	(1,958)	-	38
HUBUB	-	4,250	(2,045)	-	2,205
Groundwork	-	500	(500)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	1,658	6,680	(5,633)	-	2,705
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous 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/>

# The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

## 21 Analysis of movements in restricted funds (Cont.)

<b>Name of restricted fund</b>	<b>Description, nature and purposes of the fund</b>
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
DFC Community Spirit	funds pay window tint for community area
Brighter Borough	funds pay Soft Play and air conditioning
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
HUBUB	purchased Community Fridge
Groundwork	purchased children's musical Instruments
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

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2024 (continued)

### 22 Analysis of movement in unrestricted funds

<b>Current reporting period</b>	Balance at 1 August 2023 £	Income £	Expenditure £	Transfers £	As at 31 July 2024 £
General fund	817,220	1,208,678	(1,235,068)	-	790,830
Designated fund					
Marketing	10,000	-	-	-	10,000
Business Development	100,000	-	-	-	100,000
Business Opportunities	100,000	-	-	-	100,000
Staff development	10,000	-	-	-	10,000
	<u>1,037,220</u>	<u>1,208,678</u>	<u>(1,235,068)</u>	<u>-</u>	<u>1,010,830</u>
<b>Previous reporting period *</b>	Balance at 1 August 2022 £	Income £	Expenditure £	Transfers £	As at 31 July 2023 £
General fund	674,480	954,709	(1,082,117)	270,148	817,220
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>1,164,480</u>	<u>954,709</u>	<u>(1,082,117)</u>	<u>148</u>	<u>1,037,220</u>

\* The comparative figures have been restated to reflect the consolidated results of the group

<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	The designated funds represent amounts earmarked by the trustees for specific future purposes. While these funds have not yet been spent, they remain allocated for the intended use and any expenditure will be subject to formal approval by the board. These designations represent notional allocations reflecting the charity's strategic planning.

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**23 Analysis of group net assets between funds**

<b>Current reporting period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	714,114	-	-	714,114
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	76,716	220,000	2,705	299,421
	<hr/>	<hr/>	<hr/>	<hr/>
Total	790,830	220,000	2,705	1,013,535
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Previous Reporting Period *</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	744,571	-	-	744,571
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	72,649	220,000	1,658	294,307
	<hr/>	<hr/>	<hr/>	<hr/>
Total	817,220	220,000	1,658	1,038,878
	<hr/>	<hr/>	<hr/>	<hr/>

\* The comparative figures have been restated to reflect the consolidated results of the group

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

	2024 £	2023 (Group – restated) £
<b>Net income/(expenditure) for the year</b>	(25,343)	(127,063)
<b>Adjustments for:</b>		
Depreciation charge	30,238	33,884
Loss/(profit) on sale of fixed assets	219	320
Dividends, interest and rents from investments	(4,758)	(5,198)
Decrease/(increase) in debtors	(4,158)	(300)
Increase/(decrease) in creditors	11,178	5,835
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	7,376	(92,522)
	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2024 (continued)

**25 Prior year Consolidated Statement of Financial Activities (including Income and Expenditure account)**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 (Group – restated) £
<b>Income from:</b>				
Donations and legacies	3	-	-	-
Charitable activities:	4			
Nursery and young people care		968,118	996	969,114
Other trading activities	5	22,889	-	22,889
Investments	6	5,198	-	5,198
<b>Total income</b>		<b>996,205</b>	<b>996</b>	<b>997,201</b>
<b>Expenditure on:</b>				
Raising funds	7	3,018	-	3,018
Charitable activities:	8			
Nursery and young people care		1,120,595	651	1,121,246
<b>Total expenditure</b>		<b>1,123,613</b>	<b>651</b>	<b>1,124,264</b>
<b>Net income/(expenditure) before net gains/(losses) on investments</b>		<b>(127,408)</b>	<b>345</b>	<b>(127,063)</b>
<b>Net income/(expenditure) for the year</b>	10	<b>(127,408)</b>	<b>345</b>	<b>(127,063)</b>
Transfer between funds		148	(148)	-
<b>Net movement in funds for the year</b>		<b>(127,260)</b>	<b>197</b>	<b>(127,063)</b>
<b>Reconciliation of funds</b>				
Total funds brought forward		1,164,480	1,461	1,165,941
<b>Total funds carried forward</b>		<b>1,037,220</b>	<b>1,658</b>	<b>1,038,878</b>