

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 2025

# The Childcare and Community Centres, Ashton and District

## Reference and administrative information

for the year ended 31 July 2025

**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 (appointed 18 October 2024)

Winifred Burns (resigned 20 November 2024)

Anne Clarke

Joyce Gorman (appointed 26 November 2025)

Geoffrey Urwin Chairman

Allan Smith

Christine Stewart (appointed 26 November 2025)

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 (resigned as a trustee/director of the charity on 20 November 2024 and as a director of the trading subsidiary on 16 December 2024)

**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 2025

The trustees present their report and the audited financial statements for the year ended 31 July 2025. 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 2025

### 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 in a large multi-purpose hall.

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 2025 was 4 (2024:5). 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, the CEO is the registered director.

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 discussing HR, marketing, fundraising and finance bi-monthly by CEO and managers and fed into an action plan.

## 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, combined with increases in children's funding rates and stringent management of ratios/children's numbers, has resulted in a healthy surplus.

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, if surplus continued would like to see salaries increased above NLW.

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2025

### **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 Carr Manor Nursery, both gaining Good

Managers and staff constantly updating CPD

Occupancy target occupancy is 80%, both nurseries are working at 48% - 56%, an improvement from the previous year.

#### *Expand room hire opportunities*

Hilton Street room hire for children's dance and movement specialists 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.

Carr Manor room hire increasing from organisations specialising in Early Years support services.

#### *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.*

Aim to be priced in the middle of local provision.

Analysis of competitor prices are completed every 6 months. 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.

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2025

### *Marketing*

The vast majority of nursery starts are from recommendations. One priority is raising the organisation's social media profile. We have a hosted website for each location which is regularly updated and VIP parent group for each site on Facebook plus Facebook sites and sharing. Notice boards and flyers.

### *Fundraising*

Raffles at Xmas, swimming, seasonal competitions and photographs, arts and crafts items, Bags2School, and Easyfundraising are all sources of fundraising.

### *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, 80% of expenditure is staff.

Expenditure is carefully controlled to minimise outgoings.

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

### *Staffing*

Staff turnover has remained very low. It is 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 day's 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 to a minimum Grade C, which deterred many excellent candidates from undertaking the qualification. The organisation has a preference to train their own staff to start on a Level 2 Apprenticeship program.

### *Grants*

The CEO applies for grants under charitable status for the community aspect of the organisation. Nursery Managers and CEO would apply jointly for applicable grants.

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2025

### *The Community Centre activities*

Breast Cancer Support group

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

Community Fridge, ceased 18th July 2025

First Aid, Wigan Council

Keep fit classes for ladies

Free soft play room

### *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, 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 pride in having children ready for this leap. People accessing the Community Fridge. People of all ages accessing the community activities and free soft play. People attending training course.

#### *Funders*

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

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2025

Government have announced radical changes in funding which should see an increase in occupancy enticing parents to return to work or enter the employment market for the first time. First initiative started March 2024, funding has been welcome, and occupancy is increasing.

### *Negatives*

Following discussions with Environmental Health and Fareshare and their changes in guidance, all volunteers need to have a separate fridge/freezer to store the food, we cannot afford to buy every volunteer a fridge/freezer, many volunteers only volunteer for a couple of months, the logistics of collecting fridge/freezers and relocating them would be very difficult for us to manage. Some volunteers did not have a space for additional white goods and there would be a yearly inspection by Environmental Health. Environmental Health voiced concerns that if a food item needed to be frozen the evening of collection it would not be frozen by 12 midnight, they also have voiced concerns about the length of time food is waiting for collection from Supermarkets not chilled. Our insurers highlighted a high risk for potential claims, so we decided to close. It was such a shame as over 150 people used this facility per week.

### *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 27 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, soft play rooms, Smart board technology, interactive learning boards, 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 babies over 9 months old up to age 4, although we do have some children aged 5 who receive funding due to additional needs.

Parents pay a daily or half daily rate for additional hours plus out of school and holiday clubs, we receive HAF holiday club funding, room hire payments and grants.



# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2025

### ***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.

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 £520,000.

Current unrestricted funds amount to £1,120,465 and included in this amount £695,968 committed and invested in tangible fixed assets and fixed asset investments.

### *Designated Funds*

Marketing £2,000

Business Improvements £70,000

Business Opportunities £50,000

Staff development £10,000

### **Plans for the future**

Ensure the stability of the organisation with appropriate analysis of funding and fees.

Improvement to Hilton Street premises especially the nursery.

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 if there is a sudden requirement for childcare places.

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

Hilton Street, move existing OOSC and holiday club provision to local primary school in 2026, this will allow continual offer of room hire at Hilton Street.

Looking at other business opportunities continually and expansion of community events.

## **Structure, Governance and Management**

### **Appointment of Trustees**

It is becoming very difficult to recruit Trustees across the charity sector and 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, frequent advertisements on social media and website, 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.

### **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

# The Childcare and Community Centres, Ashton and District

## Trustees' annual report

for the year ended 31 July 2025

### **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 and cyber attack 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 2025

### 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 5<sup>th</sup> February 2026 and signed on their behalf by



Geoffrey Urwin (Chairman)

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 2025, 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 2025, 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.

**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.

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

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement set out on page 11, 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.

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

22<sup>nd</sup> April 2026

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 2025

	Note	Unrestricted funds £	Restricted funds £	Total funds 2025 £	Total funds 2024 £
<b>Income from:</b>					
Donations and legacies	3	458	1,631	2,089	-
Charitable activities: Nursery and young people care	4	1,466,393	2,466	1,468,859	1,179,139
Other trading	5	42,116	-	42,116	31,461
Investments	6	4,069	-	4,069	4,758
<b>Total income</b>		<b>1,513,036</b>	<b>4,097</b>	<b>1,517,133</b>	<b>1,215,358</b>
<b>Expenditure on:</b>					
Raising funds	7	1,980	-	1,980	2,210
Charitable activities: Nursery and young people care	8	1,401,270	6,374	1,407,644	1,238,491
<b>Total expenditure</b>		<b>1,403,250</b>	<b>6,374</b>	<b>1,409,624</b>	<b>1,240,701</b>
<b>Net income/(expenditure) for the year</b>	10	<b>109,786</b>	<b>(2,277)</b>	<b>107,509</b>	<b>(25,343)</b>
Transfer between funds		(151)	151	-	-
<b>Net movement in funds for the year</b>		<b>109,635</b>	<b>(2,126)</b>	<b>107,509</b>	<b>(25,343)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		1,010,830	2,705	1,013,535	1,038,878
<b>Total funds carried forward</b>		<b>1,120,465</b>	<b>579</b>	<b>1,121,044</b>	<b>1,013,535</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 2025

		The group		The Charity	
	Note	2025 £	2024 £	2025 £	2024 £
<b>Fixed assets</b>					
Tangible assets	14	695,968	714,114	418,957	434,593
Investments	15	-	-	294,641	294,641
<b>Total fixed assets</b>		<b>695,968</b>	<b>714,114</b>	<b>713,598</b>	<b>729,234</b>
<b>Current assets</b>					
Debtors	18	45,103	20,492	8,276	12,104
Cash at bank and in hand	19	435,064	336,367	397,193	297,917
<b>Total current assets</b>		<b>480,167</b>	<b>356,859</b>	<b>405,469</b>	<b>310,021</b>
<b>Liabilities</b>					
Creditors: amounts falling due in less than one year	20	(55,091)	(57,438)	(37,682)	(34,241)
<b>Net current assets</b>		<b>425,076</b>	<b>299,421</b>	<b>367,787</b>	<b>275,780</b>
<b>Total assets less current liabilities</b>		<b>1,121,044</b>	<b>1,013,535</b>	<b>1,081,385</b>	<b>1,005,014</b>
<b>Net assets</b>		<b>1,121,044</b>	<b>1,013,535</b>	<b>1,081,385</b>	<b>1,005,014</b>
<b>Funds of the charity:</b>					
Restricted income funds	21	579	2,705	579	2,705
Unrestricted income funds	22	1,120,465	1,010,830	1,080,806	1,002,309
<b>Total charity funds</b>		<b>1,121,044</b>	<b>1,013,535</b>	<b>1,081,385</b>	<b>1,005,014</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 19 to 39 form part of these accounts.

Approved by the trustees on 05/02/2026 and signed on their behalf by:



Geoffrey Urwin (Chairman)

The Childcare and Community Centres, Ashton And District

Consolidated Statement of Cash Flows  
for the year ending 31 July 2025

	Note	2025 £	2024 £
<b>Cash provided by/(used in) operating activities</b>	24	<b>109,520</b>	<b>7,376</b>
<i>Cash flows from investing activities:</i>			
Dividends, interest, and rents from investments		4,069	4,758
Purchase of tangible fixed assets		(14,892)	-
<b>Cash provided by/(used in) investing activities</b>		<b>(10,823)</b>	<b>4,758</b>
Increase/(decrease) in cash and cash equivalents in the year		98,697	12,134
Cash and cash equivalents at the beginning of the year		336,367	324,233
<b>Total cash equivalents at the end of the year</b>		<b>435,064</b>	<b>336,367</b>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025

### **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 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 2025 (continued)

#### **d 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.

#### **e 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.

#### **f 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 2025 (continued)

### **g 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.

### **h 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.

### **i 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.

### **j 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.

### **k 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 2025 (continued)

### **l 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.

### **m 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.

### **n 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.

### **o 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.

### **p 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 2025 (continued)

### q 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 £221 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 2025 £
Donations	-	-	-
Fundraising	458	1,631	2,089
	<hr/>	<hr/>	<hr/>
<b>Total</b>	458	1,631	2,089
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous reporting period</b>	Unrestricted £	Restricted £	Total 2024 £
Donations	-	-	-
	<hr/>	<hr/>	<hr/>
<b>Total</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 2025 (continued)

### 4 Income from charitable activities

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Grants			
Brighter Borough	-	2,466	2,466
Nursery Sales	1,362,743	-	1,362,743
Nursery Activity	10,612	-	10,612
After School Sales	93,038	-	93,038
<b>Total</b>	<b>1,466,393</b>	<b>2,466</b>	<b>1,468,859</b>
Previous reporting period	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
<b>Total</b>	<b>1,172,459</b>	<b>6,680</b>	<b>1,179,139</b>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025 (continued)

### 5 Income from other trading activities

	2025 £	2024 £
Rental Income	12,577	8,925
Room Hire Sales	8,205	11,504
Other Income	21,334	11,032
	<hr/>	<hr/>
	42,116	31,461
	<hr/>	<hr/>

All income from other trading activities is unrestricted.

### 6 Investment income

Current reporting period	Unrestricted £	Restricted £	Total 2025 £
Deposit account interest	4,069	-	4,069
	<hr/>	<hr/>	<hr/>
	4,069	-	4,069
	<hr/>	<hr/>	<hr/>
Previous reporting period	Unrestricted £	Restricted £	Total 2024 £
Deposit account interest	4,758	-	4,758
	<hr/>	<hr/>	<hr/>
	4,758	-	4,758
	<hr/>	<hr/>	<hr/>

### 7 Cost of raising funds

	2025 £	2024 £
Advertising	1,980	2,210
	<hr/>	<hr/>
	1,980	2,210
	<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 2025 (continued)

**8 Analysis of expenditure on charitable activities**

	Total 2025 £	Total 2024 £
Staff costs	1,132,187	1,013,968
Insurance	13,955	10,251
Light, heat and water	46,914	32,102
Office Expenses	18,373	17,619
Admin Purchases	162	47
Grant Session Expenses	4,304	6,637
Ground rent	1,200	1,200
Licences	4,439	3,479
Minibus	2,845	2,004
Nursery Activity	10,057	10,584
Nursery Purchases	67,521	48,637
Repairs & Maintenance	34,247	15,596
Waste disposal and cleaning	18,293	23,567
Governance costs (see note 9)	8,345	7,950
Support costs (see note 9)	44,802	44,850
	<hr/>	<hr/>
	1,407,644	1,238,491
	<hr/>	<hr/>
	2025	2024
	£	£
Restricted expenditure	6,374	5,633
Unrestricted expenditure	1,401,270	1,232,858
	<hr/>	<hr/>
	1,407,644	1,238,491
	<hr/>	<hr/>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025 (continued)

### 9 Analysis of governance and support costs

<b>Current reporting period</b>	Basis of apportionment	Support £	Governance £	Total 2025 £
Bank charges	Support	121	-	121
Professional fees	Support	11,226	-	11,226
Bad debts	Support	417	-	417
Depreciation	Support	33,038	-	33,038
Accountancy and legal fees	Governance	-	8,345	8,345
		<hr/>	<hr/>	<hr/>
		44,802	8,345	53,147
		<hr/>	<hr/>	<hr/>
<b>Previous reporting period</b>	Basis of apportionment	Support £	Governance £	Total 2024 £
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/>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025 (continued)

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

This is stated after charging/(crediting):	2025 £	2024 £
Depreciation	33,038	30,238
Auditor's fee		
Accountancy fees	4,330	4,125
Audit	2,625	2,500
	<hr/>	<hr/>

### 11 Staff costs

Staff costs during the year were as follows:

	2025 £	2024 £
Wages and salaries	1,063,714	955,008
Social security costs	48,601	40,285
Pension costs	19,872	18,675
	<hr/>	<hr/>
	1,132,187	1,013,968
	<hr/>	<hr/>

No employees has employee benefits in excess of £60,000 (2024: Nil).

The average number of staff employed by the group during the period was 57 (2024: 57).

The average number of staff employed by the charity during the period was 29 (2024: 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 £205,839 (CCCAD: £164,215, Carr Manor Nursery (Walton-Le-Dale) Limited: £41,624.)(2024: £192,184 (CCCAD: £154,798, Carr Manor Nursery (Walton-Le-Dale) Limited: £37,386.))

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025 (continued)

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

No trustees received travel and subsistence expenses or reimbursed expenses during the year (2024: £Nil).

Aggregate donations from related parties were £Nil (2024: £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 £1,602 (2024: £1,348) to the charity and totalling £3,482 (2024: £6,053) 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 (2024: 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:

	2025 £	2024 £
UK corporation tax	-	-
	<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 2025 (continued)

### 14 Fixed assets: tangible assets

#### The group

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 August 2024	1,252,966	277,729	1,530,695
Additions	-	14,892	14,892
Disposals	-	(19,297)	(19,297)
	<hr/>	<hr/>	<hr/>
At 31 July 2025	1,252,966	273,324	1,526,290
	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>			
At 1 August 2024	544,533	272,048	816,581
Charge for the year	25,059	7,979	33,038
Disposals	-	(19,297)	(19,297)
	<hr/>	<hr/>	<hr/>
At 31 July 2025	569,592	260,730	830,322
	<hr/>	<hr/>	<hr/>
<b>Net book value</b>			
At 31 July 2025	683,374	12,594	695,968
	<hr/>	<hr/>	<hr/>
<i>At 31 July 2024</i>	<i>708,433</i>	<i>5,681</i>	<i>714,114</i>
	<hr/>	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2025 (continued)

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

**The charity**

<b>Cost</b>	Freehold property £	Fixtures and fittings £	Total £
At 1 August 2024	958,212	231,275	1,189,487
Additions	-	8,510	8,510
Disposals	-	(19,297)	(19,297)
	<hr/>	<hr/>	<hr/>
At 31 July 2025	958,212	220,488	1,178,700
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Depreciation</b>			
At 1 August 2024	526,848	228,046	754,894
Charge for the year	19,164	4,982	24,146
Disposals	-	(19,297)	(19,297)
	<hr/>	<hr/>	<hr/>
At 31 July 2025	546,012	213,731	759,743
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Net book value</b>			
At 31 July 2025	412,200	6,757	418,957
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<i>At 31 July 2024</i>	<i>431,364</i>	<i>3,229</i>	<i>434,593</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 2025 (continued)

### 15 Investments

	<b>The group</b>		<b>The charity</b>	
	2025 £	2024 £	2025 £	2024 £
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/>	<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 2025 (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	2025 £	2024 £
Turnover	651,445	535,937
Cost of sales	(33,668)	(31,141)
Administration costs	(601,582)	(522,271)
Other operating income	14,943	4,627
Taxation	-	-
Donation to parent charity	-	-
Net profit	£ 31,138	£ (12,848)
Balance sheet	2025 £	2024 £
Fixed assets	277,010	279,521
Current assets	74,699	46,838
Creditors due in less than one year	(17,409)	(23,197)
	<hr/>	<hr/>
	£334,300	£303,162
	<hr/>	<hr/>
Called up share capital	1	1
Profit and loss account	334,299	303,161
	<hr/>	<hr/>
	£334,300	£303,162
	<hr/>	<hr/>

### 17 Parent charity

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

	2025 £	2024 £
Gross income	850,745	674,794
Result for the year	76,374	(12,495)
	<hr/>	<hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2025 (continued)

**18 Debtors**

	<b>The group</b>		<b>The charity</b>	
	2025 £	2024 £	2025 £	2024 £
Trade debtors	29,796	8,039	304	2,683
Prepayments and accrued income	15,307	12,453	7,972	9,421
	<hr/>	<hr/>	<hr/>	<hr/>
	45,103	20,492	8,276	12,104
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**19 Cash at bank and in hand**

	<b>The group</b>		<b>The charity</b>	
	2025 £	2024 £	2025 £	2024 £
Cash at bank and on hand	435,064	336,367	397,193	297,917
	<hr/>	<hr/>	<hr/>	<hr/>
	435,064	336,367	397,193	297,917
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

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

	<b>The group</b>		<b>The charity</b>	
	2025 £	2024 £	2025 £	2024 £
Trade creditors	3,637	3,544	1,432	1,370
Accruals and deferred income	34,901	39,493	26,997	22,920
Other creditors	16,553	14,401	9,253	9,951
	<hr/>	<hr/>	<hr/>	<hr/>
	55,091	57,438	37,682	34,241
	<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 2025 (continued)

### 21 Analysis of movements in restricted funds

#### Current reporting period

	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers £	Balance at 31 July 2025 £
DFC Shared Reading	462	-	-	-	462
Brighter Borough	38	2,466	(2,387)	-	117
Community Fridge	2,205	1,631	(3,987)	151	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total	2,705	4,097	(6,374)	151	579
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

#### Previous reporting period

	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/>

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025 (continued)

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

Name of restricted fund	Description, nature and purposes of the fund
Shared Reading	funds pay for resources including cooking materials, books, dress-up for themed activities
Brighter Borough	funds pay Soft Play and air conditioning
HUBUB / Community Fridge	purchased Community Fridge
Coding Club	monies used to pay for tutor Co-op Funding
DFC Community Spirit	funds pay window tint for community area
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
Groundwork	purchased children's musical Instruments

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025 (continued)

### 22 Analysis of movement in unrestricted funds

<b>Current reporting period</b>	Balance at 1 August 2024 £	Income £	Expenditure £	Transfers £	As at 31 July 2025 £
General fund	790,830	1,513,036	(1,403,250)	87,849	988,465
Designated fund					
Marketing	10,000	-	-	(8,000)	2,000
Business Improvements	100,000	-	-	(30,000)	70,000
Business Opportunities	100,000	-	-	(50,000)	50,000
Staff development	10,000	-	-	-	10,000
	<u>1,010,830</u>	<u>1,513,036</u>	<u>(1,403,250)</u>	<u>(151)</u>	<u>1,120,465</u>
	<u><u>1,010,830</u></u>	<u><u>1,513,036</u></u>	<u><u>(1,403,250)</u></u>	<u><u>(151)</u></u>	<u><u>1,120,465</u></u>
<b>Previous 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>
	<u><u>1,037,220</u></u>	<u><u>1,208,678</u></u>	<u><u>(1,235,068)</u></u>	<u><u>-</u></u>	<u><u>1,010,830</u></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	The designated funds represent amounts earmarked by the trustees for specific future purposes. These designations represent notional allocations reflecting the charity's strategic planning and any expenditure will be subject to formal approval by the board.

# The Childcare and Community Centres, Ashton And District

## Notes to the accounts for the year ended 31 July 2025 (continued)

### 23 Analysis of group net assets between funds

<b>Current reporting period</b>	General fund £	Designated funds £	Restricted funds £	Total £
Tangible fixed assets	695,968	-	-	695,968
Fixed asset investments	-	-	-	-
Net current assets/(liabilities)	292,497	132,000	579	425,076
	<hr/>	<hr/>	<hr/>	<hr/>
Total	988,465	132,000	579	1,121,044
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<b>Previous 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/>	<hr/> <hr/>	<hr/> <hr/>

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

	2025	2024
	£	£
<b>Net income/(expenditure) for the year</b>	107,509	(25,343)
<b>Adjustments for:</b>		
Depreciation charge	33,038	30,238
Loss/(profit) on sale of fixed assets	-	219
Dividends, interest and rents from investments	(4,069)	(4,758)
Decrease/(increase) in debtors	(24,611)	(4,158)
Increase/(decrease) in creditors	(2,347)	11,178
	<hr/>	<hr/>
<b>Net cash provided by/(used in) operating</b>	109,520	7,376
	<hr/> <hr/>	<hr/> <hr/>

The Childcare and Community Centres, Ashton And District

Notes to the accounts for the year ended 31 July 2025 (continued)

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

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>					
Donations and legacies	3	-	-	-	-
Charitable activities: Nursery and young people care	4	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: Nursery and young people care	8	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.