

**REPORT OF THE TRUSTEES / DIRECTORS AND
THE UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2022
FOR**

**NEWTOWN COMMUNITY LEARNING CENTRE LTD
OPERATING AS
FIRST STEPS DAY NURSERY**

Company Number 05298050

A Company Limited by Guarantee

NEWTOWN COMMUNITY LEARNING CENTRE LTD
CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31st March 2022

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NEWTOWN COMMUNITY LEARNING CENTRE LTD
REPORT OF THE TRUSTEES AND DIRECTORS
for the Year Ended 31st March 2022

The Directors, who are the trustees of the company, present their report together with the financial statements of the charity for the year ended 31st March 2021.

Reference and Administrative Information

Charity Name: Newtown Community Learning Centre
Charity registration number: 1113136
Company registration number: 05298050 (England and Wales)

Registered office and
operational address: First Steps Day Nursery
Newtown Road
Carlisle
CA2 7LW

Trustees and directors: Mrs S King
Mrs S Dickman
Mrs K Robertson

Company secretary: Mrs S King

Reporting accountant: Shaun Brown
Shaun Brown Accountants Ltd
14A Hartness Road
Gilwilly Industrial Estate
Penrith
CA11 9BD

Bankers: Lloyds TSB
Carlisle

Solicitors: Burnetts
6 Victoria Place
Carlisle
CA1 1ES

NEWTOWN COMMUNITY LEARNING CENTRE LTD

REPORT OF THE TRUSTEES AND DIRECTORS

for the Year Ended 31st March 2022

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee. It was incorporated on 26 November 2004 in the name of Carlisle West Children's Centre and began operating on 1 December 2004. The Charity's name was changed by way of a special resolution dated 25 April 2005 to Newtown Community Learning Centre. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and it is governed under its Articles of Association. In the event of being wound up the charity must donate any property left after settling its debts to any other charity with similar objects, or dispose of its assets in any other way permitted by the Charity Commission.

Recruitment and Appointment of Trustees/Directors

The directors of the company are also the charity trustees for the purposes of charity law. The trustees appointed on the incorporation of the charity were the members of the voluntary management committee of the organisation which the charity took over. Further trustees are appointed as and when the charity identifies the need for additional expertise or skills.

The charity must have between three and ten trustees at any one time, and one third of the trustees must retire by rotation at each AGM. Each trustee retiring in this way is entitled to be reappointed.

The trustees have chosen to act as trustees due to their belief in the need to extend family services to their community from the school campus and their understanding that they should adopt a company limited by guarantee as the best vehicle to achieve their objectives.

Trustee Induction and Training

Trustees read and understand their responsibilities as outlined by the Charity Commission and Companies House standard guidelines prepared for people in their roles. They also bring many skills to the Charity as a result of their existing roles as head teachers, school budget managers and educational consultants. Where necessary skills are bought in to supplement the experience and knowledge of the Board.

Risk Management

The Board adopt a continuing risk assessment approach to all their operating activities and employ staff with appropriate skills to provide regular reports, prompting review and actions as appropriate. Comprehensive insurance cover is also in place.

Connection Organisation

Newtown Community Learning Centre is a partner in Children's Centre for Carlisle West (The Children's Centre). Other partners include bodies such as Living Well Trust and Newtown School.

Objectives and Activities

In setting our objectives and planning our activities the Trustees have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary guidance relevant to the Charity's objectives described below.

The Charity's objectives are:

- i) To promote for the benefit of the inhabitants of Newtown without distinction of sex, sexual orientation, race or political, religious or other opinions, by associating together the said inhabitants 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 other leisure time occupations with the objects of improving the conditions of life of the said inhabitants.
- ii) To establish or secure the establishment of a community centre and to maintain and manage the same (whether along or in cooperation with any local authority or person or body) in furtherance of these objects.

NEWTOWN COMMUNITY LEARNING CENTRE LTD

REPORT OF THE TRUSTEES AND DIRECTORS

for the Year Ended 31st March 2022

How our objectives deliver public benefit

The charity provides day care places, and manages facilities on Newtown School Campus for the benefit of the local community.

During the period covered by this report the charity had the following key objectives:

1. Raise the occupancy of the day care setting known as First Steps Day Nursery and work towards sustainability.
2. Maintain and improve where possible the high quality of care provided to children and families using the day care setting.
3. Extend the care provided at the nursery to include older children in after school clubs.
4. Work in partnership with Carlisle West Children's Centre to provide family services to the community.
5. Extend the use of the facilities on the school campus to the wider community.

Achievements and Performance

Our occupancy continues to remain in line with the current staffing levels. We are working very hard to improve our provision to achieve an outstanding in our next OFSTED inspection.

Financial Position

The charity was in a strong financial position at the 31st March 2022 with cash reserves of £204,386 (£182,488 – 2021). The reserves are currently held within the Lloyds Bank Account. The Trustees are currently exploring splitting the reserves balance between a number of Banks to ensure the Charity qualifies for the Deposit Protection Scheme.

Reserves Policy

The charity's activities are covered by comprehensive insurance policies which include financial cover for the charity in the event of an unforeseeable loss of earnings. However the Trustees also consider that it is advisable to build up reserves over time. The Trustees reviewed the charity's reserves policy and feel it is appropriate to generate free reserves equal to three months' project costs, in order to safeguard against the effect of unforeseeable or uninsured events. The charity may be in a position to achieve this target within the next year, although this aim may conflict with the Trustees' continued commitment to provide services for the local community at affordable levels.

To build towards this target, the Trustees intend to work to bring in complementary funding streams, as well as continuing to build community usage of campus facilities, and improving the sustainability of the daycare setting.

Plans for Future Periods

Our future plans will be to review the key objectives and work towards the following:

1. Consolidate the good progress made by the day care setting and continue to work to maintain and improve the quality of care for the public benefit.
2. Continue to work positively with the children's centre to widen access by families to a developing range of family services.

Statement of directors' responsibilities

Law applicable to companies in England and Wales requires the directors (who are the trustees of the charity) to prepare financial statements for each financial period which give a true and fair view of the company's financial activities during the period and of its financial position at the end of the period.

We confirm that as directors we have met our duty in accordance with the Companies Act 2006 to:

- Ensure that the company has kept proper accounting records
- Prepare financial statements which give a true and fair view of the state of the company as at 31 March 2022 and of its result for that period in accordance with the FRS 102 Section 1A Small Entities and the Companies Act 2016.
- Follow the applicable accounting policies, subject to any material departures disclosed and explained in the notes to the financial statements.

NEWTOWN COMMUNITY LEARNING CENTRE LTD
REPORT OF THE TRUSTEES AND DIRECTORS
for the Year Ended 31st March 2022

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2022 in accordance with Section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

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

The financial statements have been prepared in accordance with the provisions of part 15 of the Companies Act 2016 relating to small companies.

Signed on behalf of the Board

.....

Dated 27th February 2023

Newtown Community Learning Centre
Accountants' report to the directors and trustees on the unaudited accounts
for the year ended 31 March 2022

We report on the accounts for the year ended 31st March 2022 set out on pages 6 to 32. This report is made solely to the company's members, as a body. Our work has been undertaken so that we might state to the company's members those matters that we are required to state to them in an accountant'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 company and the company's members as a body, for our examination work, for this report or for the opinions we have formed.

Respective responsibilities of directors and reporting accountants

You have confirmed that you have met your duty as set out in the directors' statement on page seven. You consider that the company is exempt from the statutory requirement for an audit for the year. Our responsibility is to form and express an independent conclusion, based on the work carried out, to you on the financial statements.

Scope

We conducted our engagement in accordance with the requirements of the Examiners Report Guidelines provided by the Charity Commission. Our work was based primarily upon enquiry, analytical procedures and assessing accounting policies in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015). If we considered it to be necessary, we also performed limited examination of evidence relevant to certain balances and disclosures in the financial statements where we became aware of matters that might indicate a risk of material misstatement in the financial statements.

The terms of our engagement exclude any requirement to carry out a comprehensive assessment of the risks of material misstatement, a consideration of fraud, laws, regulations or internal controls, and we have not done so. We are not required to, and we do not, express an audit opinion on these financial statements.

Conclusion

Based on our work, nothing has come to our attention to refute the directors' confirmation that in accordance with the Companies Act 2006 the financial statements give a true and fair view of the state of the company's affairs as at 31st March 2022 and of its profit for the year then ended and have been properly prepared in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015).

Shaun Brown Accountants Ltd
Accountants
14A Hartness Road
Gilwilly Industrial Estate
Penrith
Cumbria
CA11 9BD
Date: 28 February 2023

Newtown Community Learning Centre		Charity No	1113136		
		Company No	5298050		
Annual accounts for the period					
Period start date	01/04/2021	To	Period end date	31/03/2022	

Section A Statement of financial activities (including summary income and expenditure account)

Recommended categories by activity	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total funds £ F04	Prior year funds £ F05
Income (Note 3)					
Income and endowments from:					
Donations and legacies	-	-	-	-	-
Charitable activities	222,577	-	-	222,577	234,195
Other trading activities	-	-	-	-	-
Investments	21	-	-	21	32
Separate material item of income	-	-	-	-	-
Other	-	-	-	-	-
Total	222,598	-	-	222,598	234,227
Expenditure (Note 6)					
Expenditure on:					
Raising funds	-	-	-	-	-
Charitable activities	193,972	-	-	193,972	161,043
Separate material expense item	-	-	-	-	-
Other	3,030	-	-	3,030	3,293
Total	197,002	-	-	197,002	164,336
Net income/(expenditure) before tax for the reporting period	25,596	-	-	25,596	69,891
Tax payable	-	-	-	-	-
Net income/(expenditure) after tax before investment gains/(losses)	25,596	-	-	25,596	69,891
Net gains/(losses) on investments	-	-	-	-	-
Net income/(expenditure) Extraordinary items	25,596	-	-	25,596	69,891
Transfers between funds	-	-	-	-	-
Other recognised gains/(losses):					
Gains and losses on revaluation of fixed assets for the charity's own use	-	-	-	-	-
Other gains/(losses)	-	-	-	-	-
Net movement in funds	25,596	-	-	25,596	69,891
Reconciliation of funds:					
Total funds brought forward	203,224	2,931	-	206,155	136,264
Total funds carried forward	228,820	2,931	-	231,751	206,155

Section B Balance sheet

	Unrestricted funds £ F01	Restricted income funds £ F02	Endowment funds £ F03	Total this year £ F04	Total last year £ F05
Fixed assets					
Intangible assets	-	-	-	-	-
Tangible assets (Note 11)	19,526	-	-	19,526	26,035
Heritage assets	-	-	-	-	-
Investments	-	-	-	-	-
Total fixed assets	19,526	-	-	19,526	26,035
Current assets					
Stocks	-	-	-	-	-
Debtors (Note 13)	14,877	-	-	14,877	6,080
Investments (Note 12)	-	-	-	-	-
Cash at bank and in hand (Note 15)	204,386	2,931	-	207,317	182,486
Total current assets	219,263	2,931	-	222,194	188,566
Creditors: amounts falling due within one year (Note 14)	7,037	-	-	7,037	8,446
Net current assets/(liabilities)	212,226	2,931	-	215,157	180,120
Total assets less current liabilities	231,752	2,931	-	234,683	206,155
Creditors: amounts falling due after one year	-	-	-	-	-
Provisions for liabilities	-	-	-	-	-
Total net assets or liabilities	231,752	2,931	-	234,683	206,155
Funds of the Charity					
Endowment funds	-			-	-
Restricted income funds (Note 18)		2,931		2,931	2,931
Unrestricted funds (Note 18)	228,821		-	228,821	203,224
Revaluation reserve				-	
Fair value reserve					
Total funds	228,821	2,931	-	231,752	206,155

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

Signed by one or two trustees/directors on behalf of all the trustees/directors

Print Name	Date of approval dd/mm/yyyy

Signature of director authenticating accounts being sent to Companies House

Signature	Date dd/mm/yyyy
	Print name

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050
Section C Notes to the accounts		

Note 1 Basis of preparation

This section should be completed by all charities .

1.1 Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The accounts have been prepared in accordance with:

the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014

- and with ✓ the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)
- and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.*

1.2 Going concern

If there are material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern, please provide the following details or state "Not applicable", if appropriate:

An explanation as to those factors that support the conclusion that the charity is a going concern;

The Charity has a strong Balance Sheet made up of a significant amount of cash reserves.

Disclosure of any uncertainties that make the going concern assumption doubtful;

Not Applicable

Where accounts are not prepared on a going concern basis, please disclose this fact together with the basis on which the trustees prepared the accounts and the reason why the charity is not regarded as a going concern.

Not Applicable

1.3 Change of accounting policy

The accounts present a true and fair view and no changes have been made to the accounting policies.

1.4 Changes to accounting estimates

No changes to accounting estimates have occurred in the reporting period (3.46 FRS102 SORP).

1.5 Material prior year errors

No material prior year error have been identified in the reporting period (3.47 FRS102 SORP).

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050
Section C	Notes to the accounts	(cont)

Note 2 Accounting policies

This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.

2.1 RECONCILIATION WITH PREVIOUS ACCEPTED ACCOUNTING PRACTICE

Please provide a description of the nature of each change in accounting policy

Not Applicable

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050

Section C	Notes to the accounts	(cont)
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Note 2

Accounting policies

2.2 INCOME

Recognition of income

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- it is more likely than not that the trustees will receive the resources;
- the monetary value can be measured with sufficient reliability.

Yes

Offsetting

There has been no offsetting of assets and liabilities, or income and expenses, unless required or permitted by the FRS 102 SORP or FRS 102.

Yes

Grants and donations

Grants and donations are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP).

Yes

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met (5.16 FRS 102 SORP).

Yes

Legacies

Legacies are included in the SOFA when receipt is probable, that is, when there has been grant of probate, the executors have established that there are sufficient assets in the estate and any conditions attached to the legacy are either within the control of the charity or have been met.

Yes

Government grants

The charity has received government grants in the reporting period

Yes

Tax reclaims on donations and gifts

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation unless the donor or the terms of the appeal have specified otherwise.

N/a

Contractual income and performance related grants

This is only included in the SoFA once the charity has provided the related goods or services or met the performance related conditions.

Yes

Donated goods

Donated goods are measured at fair value (the amount for which the asset could be exchanged) unless impractical to do so.

N/a

The cost of any stock of goods donated for distribution to beneficiaries is deemed to be the fair value of those gifts at the time of their receipt and they are recognised on receipt. In the reporting period in which the stocks are distributed, they are recognised as an expense at the carrying amount of the stocks at distribution.

N/a

Donated goods for resale are measured at fair value on initial recognition, which is the expected proceeds from sale less the expected costs of sale, and recognised in 'Income from other trading activities' with the corresponding stock recognised in the balance sheet. On its sale the value of stock is charged against 'Income from other trading activities' and the proceeds from sale are also recognised as 'Income from other trading activities'.

N/a

Goods donated for on-going use by the charity are recognised as tangible fixed assets and included in the SoFA as incoming resources when receivable.

N/a

Gifts in kind for use by the charity are included in the SoFA as income from donations when receivable.

Yes

Donated services and facilities

Donated services and facilities are included in the SOFA when received at the value of the gift to the charity provided the value of the gift can be measured reliably.

Yes

Donated services and facilities that are consumed immediately are recognised as

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050

Section C	Notes to the accounts	(cont)
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Note 2	Accounting policies income with an equivalent amount recognised as an expense under the appropriate heading in the SOFA.	N/a
Support costs	The charity has incurred expenditure on support costs.	Yes
Volunteer help	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.	Yes
Income from interest, royalties and dividends	This is included in the accounts when receipt is probable and the amount receivable can be measured reliably.	Yes
Income from membership subscriptions	Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies. Membership subscriptions which gives a member the right to buy services or other benefits are recognised as income earned from the provision of goods and services as income from charitable activities.	N/a N/a
Settlement of insurance claims	Insurance claims are only included in the SoFA when the general income recognition criteria are met (5.10 to 5.12 FRS102 SORP) and are included as an item of other income in the SoFA.	Yes
Investment gains and losses	This includes any realised or unrealised gains or losses on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.	N/a

2.3 EXPENDITURE AND LIABILITIES

Liability recognition	Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out resources and the amount of the obligation can be measured with reasonable certainty.	Yes
Governance and support costs	Support costs have been allocated between governance costs and other support. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.	Yes N/a
Grants with performance conditions	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.	N/a
Grants payable without performance conditions	Where there are no conditions attaching to the grant that enables the donor charity to realistically avoid the commitment, a liability for the full funding obligation must be recognised.	N/a
Redundancy cost	The charity made no redundancy payments during the reporting period.	N/a
Deferred income	No material item of deferred income has been included in the accounts.	Yes
Creditors	The charity has creditors which are measured at settlement amounts less any trade discounts	Yes
Provisions for liabilities	A liability is measured on recognition at its historical cost and then subsequently measured at the best estimate of the amount required to settle the obligation at the reporting date	Yes
Basic financial instruments	The charity accounts for basic financial instruments on initial recognition as per paragraph 10.7 FRS102 SORP. Subsequent measurement is as per paragraphs 11.17 to 11.19, FRS102 SORP.	Yes

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050
Section C	Notes to the accounts	(cont)

Note 2

Accounting policies

2.4 ASSETS

Tangible fixed assets for use by charity	These are capitalised if they can be used for more than one year, and cost at least	£500
	They are valued at cost.	Yes
	The depreciation rates and methods used are disclosed in note 14.	
Intangible fixed assets	The charity has intangible fixed assets, that is, non-monetary assets that do not have physical substance but are identifiable and are controlled by the charity through custody or legal rights. The amortisation rates and methods used are disclosed in note 15.	N/a
	They are valued at cost.	N/a
Heritage assets	The charity has heritage assets, that is, non-monetary assets with historic, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture. The depreciation rates and methods used as disclosed in note 16.	N/a
	They are valued at cost.	N/a
Investments	Fixed asset investments in quoted shares, traded bonds and similar investments are valued at initially at cost and subsequently at fair value (their market value) at the year end. The same treatment is applied to unlisted investments unless fair value cannot be measured reliably in which case it is measured at cost less impairment.	N/a
	Investments held for resale or pending their sale and cash and cash equivalents with a maturity date of less than 1 year are treated as current asset investments	N/a
Stocks and work in progress	Stocks held for sale as part of non-charitable trade are measured at the lower or cost or net realisable value.	N/a
	Goods or services provided as part of a charitable activity are measured at net realisable value based on the service potential provided by items of stock.	N/a
	Work in progress is valued at cost less any foreseeable loss that is likely to occur on the contract.	N/a
Debtors	Debtors (including trade debtors and loans receivable) are measured on initial recognition at settlement amount after any trade discounts or amount advanced by the charity. Subsequently, they are measured at the cash or other consideration expected to be received.	Yes
Current asset investments	The charity has investments which it holds for resale or pending their sale and cash and cash equivalents with a maturity date less than one year. These include cash on deposit and cash equivalents with a maturity of less than one year held for investment purposes rather than to meet short-term cash commitments as they fall due.	Yes
	They are valued at fair value except where they qualify as basic financial instruments.	Yes

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050

Section C Notes to the accounts (cont)

Note 3 Income

Analysis of income		Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Donations and legacies:	Donations and gifts	-	-	-	-	-
	Gift Aid	-	-	-	-	-
	Legacies	-	-	-	-	-
	General grants provided by government/other charities	-	-	-	-	-
	Membership subscriptions and sponsorships which are in substance donations	-	-	-	-	-
	Donated goods, facilities and services	-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Charitable activities:	Nursery Care	222,577	-	-	222,577	234,195
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		222,577	-	-	222,577	234,195
Other trading activities:		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Other	-	-	-	-	-
Total		-	-	-	-	-
Income from investments:	Interest income	21	-	-	21	32
	Dividend income	-	-	-	-	-
	Rental and leasing income	-	-	-	-	-
	Other	-	-	-	-	-
Total		21	-	-	21	32
Separate material item of income		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
Total		-	-	-	-	-
Other:	Conversion of endowment funds into income	-	-	-	-	-
	Gain on disposal of a tangible fixed asset held for charity's own use	-	-	-	-	-
	Gain on disposal of a programme related investment	-	-	-	-	-
	Royalties from the exploitation of intellectual property rights	-	-	-	-	-
	Other	-	-	-	-	-
	Total	-	-	-	-	-
TOTAL INCOME		222,598	-	-	222,598	234,227

Other information:

All income in the prior year was unrestricted except for:
(please provide description and amounts)

Not Applicable

Where any endowment fund is converted into income in the reporting period, please give the reason for the conversion.

Not Applicable

Within the income items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not Applicable

Where sums originally denominated in foreign currency have been included in income, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

Note 4 Analysis of receipts of government grants

	Description	This year £
Government grants	The Charity receives grant funding from Cumbria County Council for provision of Nursey care to pre school age children,	131,194
		-
Other		-
	Total	131,194

	Description	Last year £
Government grants	The Charity receives grant funding from Cumbria County Council for provision of Nursey care to pre school age children,	189,459
		-
Other		-
	Total	189,459

	This year	Last year
<i>Please provide details of any unfulfilled conditions and other contingencies attaching to grants that have been recognised in</i>		

	This year	Last year
<i>Please give details of other forms of government assistance from which the charity has directly benefited.</i>		

Note 5 Donated goods, facilities and services

	This year £	Last year £
Seconded staff	-	-
Use of property	-	-
Other	-	-

	This year	Last year
Please provide details of the accounting policy for the recognition and valuation of donated goods, facilities and services.		
Please provide details of any unfulfilled conditions and other contingencies attaching to resources from donated goods and services not recognised in income.		
Please give details of other forms of other donated goods and services not recognised in the accounts, eg contribution of unpaid volunteers.		

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050

Section C **Notes to the accounts** **(cont)**

Note 6 **Expenditure**

	Analysis of expenditure	Unrestricted funds	Restricted income funds	Endowment funds	Total funds £	Prior year £
Expenditure on raising funds:	Incurred seeking donations	-	-	-	-	-
	Incurred seeking legacies	-	-	-	-	-
	Incurred seeking grants					
	Operating membership schemes and social lotteries					
	Staging fundraising events					
	Fundraising agents					
	Operating charity shops					
	Operating a trading company undertaking non-charitable trading activity					
	Advertising, marketing, direct mail and publicity	-	-	-	-	-
	Start up costs incurred in generating new source of future income	-	-	-	-	-
	Database development costs	-	-	-	-	-
	Other trading activities					
	Investment management costs:	-	-	-	-	
	Portfolio management costs	-	-	-	-	-
	Cost of obtaining investment advice	-	-	-	-	-
	Investment administration costs	-	-	-	-	-
	Intellectual property licencing costs	-	-	-	-	-
	Rent collection, property repairs and maintenance charges	-	-	-	-	-
		-	-	-	-	-
	Total expenditure on raising funds	-	-	-	-	-
Expenditure on charitable activities	Wages	159,648	-	-	159,648	126,520
	Overheads	34,324	-	-	34,324	34,523
	Governance costs	3,030	-	-	3,030	3,293
		-	-	-	-	-
	Total expenditure on charitable activities	197,002	-	-	197,002	164,336
Separate material item of expense		-	-	-	-	-

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050

Section C Notes to the accounts (cont)

Note 6	Expenditure					
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total	-	-	-	-	-
Other		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
		-	-	-	-	-
	Total other expenditure	-	-	-	-	-
TOTAL EXPENDITURE		197,002	-	-	197,002	164,336

Other information:

Analysis of expenditure on charitable activities

Activity or programme	Activities undertaken directly	Grant funding of activities	Support Costs	Total this year	Total prior year
	£	£	£	£	£
Activity 1	Supply of Nursery Services	131,194	65,808	197,002	164,336
Activity 2					
Other					
Total		131,194	65,808	197,002	164,336

Prior year expenditure on charitable activities can be analysed as follows:

Not Applicable

Within the expenditure items above the following items are material: (please disclose the nature, amount and any prior year amounts)

Not Applicable

Where sums originally denominated in foreign currency have been included in expenditure, explain the basis on which those sums have been translated into sterling (or the currency in which the accounts are drawn up).

Not Applicable

Note 7 Extraordinary items

Please explain the nature of each extraordinary item occurring in the period.

	Description	This year £	Last year £
Extraordinary item 1		-	-
Extraordinary item 2		-	-
Extraordinary item 3		-	-
Extraordinary item 4		-	-
Total extraordinary items		-	-

Newtown Community Learning Centre	Charity No	1113136
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Section C Notes to the accounts

Note 8 Details of certain types of expenditure

Note 8.1 Fees for examination of the accounts

Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner. If nothing was paid please enter '0' in the appropriate box(es).

Independent examiner's fees

Assurance services other than independent examination

Tax advisory fees

Other fees (for example: financial advice, consultancy, accountancy services) paid to the independent examiner

This year £	Last year £
1,944	1,788
0	0
0	0
0	0

Newtown Community Learning Centre	Charity No	1113136
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Section C Notes to the accounts (cont)		

Note 9 Paid employees

Please complete this note if the charity has any employees (transactions with Trustees dealt with in Note 28)

9.1 Staff Costs

	This year £	Last year £
Salaries and wages	150,849	137,596
Social security costs	6,108	5,359
Pension costs (defined contribution pension plan)	2,691	2,542
Less Job Retention Scheme Receipts	-	18,977
Total staff costs	159,648	126,520

Please provide details of expenditure on staff working for the charity whose contracts are with and are paid by a related party

Not Applicable

Please give details of the number of employees whose total employee benefits (excluding employer pension costs) fell within each band of £10,000 from £60,000 upwards. If there are no such transactions, please enter 'true' in the box provided.

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000

None Paid

Band	Number of employees
£60,000 to £69,999	Not Applicable
£70,000 to £79,999	Not Applicable
£80,000 to £89,999	Not Applicable
£90,000 to £99,999	Not Applicable
£100,000 to £109,999	Not Applicable

Please provide the total amount paid to key management personnel (includes trustees and senior management) for their services to the charity. For specific amounts paid to trustees, see Note 28.

£38,390 - Manager

9.2 Average head count in the year

The parts of the charity in which the employees work

	This year Number	Last year Number
Fundraising	-	-
Charitable Activities	10	9
Governance	-	-
Other	-	-
Total	10	9

9.3 Ex-gratia payments to employees and others (excluding trustees)

Please complete if an ex-gratia payment is made.

Please explain the nature of the payment

Not Applicable

Please state the legal authority or reason for making the payment

Not Applicable

Please state the amount of the payment (or value of any waiver of a right to an asset)

Not Applicable

9.4 Redundancy payments

Please complete if any redundancy or termination payment is made in the period.

Total amount of payment

Not Applicable

The nature of the payment (cash, asset etc.)

Not Applicable

The extent of redundancy funding at the balance sheet date

Not Applicable

Please state the accounting policy for any redundancy or termination payments

Not Applicable

Newtown Community Learning Centre	Charity No	1113136
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Section C	Notes to the accounts (cont)	

Note 10 **Defined contribution pension scheme or defined benefit scheme accounted for as a defined contribution scheme.**

Amount of contributions recognised in the SOFA as an expense	£2,691
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Please explain the basis for allocating the liability and expense of defined contribution pension scheme between activities and between restricted and unrestricted funds.	Unrestricted funds
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Newtown Community Learning Centre	Charity No 1113136
	Company No 5298050
Section C Notes to the accounts	

Note 11 Tangible fixed assets

11.1 Cost or valuation

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Total
	£	£	£	£	£
At the beginning of the year	-	-	45,113	52,292	97,405
Additions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers *	-	-	-	-	-
At end of the year	-	-	45,113	52,292	97,405

11.2 Depreciation and impairments

Basis		Reducing Balance	Reducing Balance	Reducing Balance	Reducing Balance
Rate			15%	15%	15%
At beginning of the year	-	-	27,378	43,992	71,370
Disposals	-	-	-	-	-
Depreciation	-	-	3,757	2,752	6,509
Impairment	-	-	-	-	-
Transfers*	-	-	-	-	-
At end of the year	-	-	31,135	46,744	77,879

11.3 Net book value

Net book value at the beginning of the year	-	-	17,735	8,300	26,035
Net book value at the end of the year	-	-	13,978	5,548	19,526

11.4 Impairment

Please provide a description of the events and circumstances that led to the recognition or reversal of an impairment loss.

Not Applicable

11.5 Revaluation

If an accounting policy of revaluation is adopted, please provide:

<i>the effective date of the revaluation</i>	Not Applicable
<i>the name of independent valuer, if applicable</i>	Not Applicable
<i>the methods applied and significant assumptions</i>	Not Applicable
<i>the carrying amount that would have been recognised had the assets been carried under the cost model.</i>	Not Applicable

11.6 Other disclosures

<i>(i) Please state the amount of borrowing costs, if any, capitalised in the construction of tangible fixed assets and the capitalisation rate used.</i>	Not Applicable
<i>(ii) Please provide the amount of contractual commitments for the acquisition of tangible fixed assets.</i>	Not Applicable
<i>(iii) Details of the existence and carrying amounts of property, plant and equipment to which the charity has restricted title or that are pledged as security for liabilities.</i>	Not Applicable

Newtown Community Learning Centre	Charity No 1113136
	Company No 5298050

Section C	Notes to the accounts	(cont)
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Note 12 Investment assets

12.1 Please provide a breakdown of current asset investments, if applicable, agreeing with the balance sheet.

Analysis of current asset investments

Cash or cash equivalents
Listed investments
Investment properties
Social investments
Other investments
Total

This year	Last year
£	£
-	-
204,385	182,487
-	-
-	-
-	-
204,385	182,487

12.2 Guarantees

Please provide details and amount of any guarantee made to or on behalf of a third party

Name of the entity or entities benefitting from those guarantees

Please explain how the guarantee furthers the charity's aims

Not Applicable
Not Applicable
Not Applicable

12.3 Additional information

Please provide information about the significance of investments to the charity's financial position or performance eg. terms and conditions of loans or the use of hedging to manage financial risk.

For all investments measured at fair value, the basis for determining the value, including any assumptions applied when using a valuation technique.

Where a charity or its subsidiary has provided financial assets as a form of security, the carrying amount of the financial asset pledged as security and the terms and conditions relating to its pledge.

All Investments held as Cash Deposits
Not Applicable
Not Applicable

Newtown Community Learning Centre	Charity No 1113136
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Section C	Notes to the accounts (cont)

Note 13

13.1 Analysis of debtors

Trade debtors

Prepayments and accrued income

Other debtors

	This year £	Last year £
	13,327.0	3,686.5
	1,550.0	2,394.0
	-	-
Total	14,877.0	6,080.5

Newtown Community Learning Centre	Charity No	1113136
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Section C	Notes to the accounts	(cont)
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Note 14 **Creditors and accruals**

14.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Accruals for grants payable	-	-	-	-
Bank loans and overdrafts	-	-	-	-
Trade creditors	947	-	-	-
Payments received on account for contracts or performance-related grants	-	-	-	-
Accruals and deferred income	3,732	3,492	-	-
Taxation and social security	1,808	4,954	-	-
Other creditors	550	-	-	-
Total	7,037	8,446	-	-

Newtown Community Learning Centre	Charity No 1113136
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Section C	Notes to the accounts	(cont)
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Note 15 Cash at bank and in hand

Short term cash investments (less than 3 months maturity date)

Short term deposits

Cash at bank and on hand

Other

Total

This year £	Last year £
-	-
-	-
204,386	182,487
-	-
204,386	182,487

Note 16 Fair value of assets and liabilities

	This year	Last year
16.1 Please provide details of the charity's exposure to credit risk (the risk of incurring a loss due to a debtor not paying what is owed) , liquidity risk (the risk of not being able to meet short term financial demands) and market risk (the risk that the value of an investment will fall due to changes in the market) arising from financial instruments to which the charity is exposed at the end of the reporting period and explain how the charity manages those risks.	The Charity has a number of small debtor balances at the year end related to the provision of nursery services. None of the debtor balances are of sufficient size to impact the liquidity of the Charity if unpaid or to cause any systemic risk to the functioning of the Charity.	The Charity has a number of small debtor balances at the year end related to the provision of nursery services. None of the debtor balances are of sufficient size to impact the liquidity of the Charity if unpaid or to cause any systemic risk to the functioning of the Charity.
16.2 Please give details of the amount of change in the fair value of basic financial instruments (debtors, creditors, investments (see section 11, FRS 102 SORP)) measured at fair value through the SoFA that is attributable to changes in credit risk.	N/A	N/A

Note 17**Events after the end of the reporting period**

Please complete this note events (not requiring adjustment to the accounts) have occurred after the end of the reporting period but before the accounts are authorised which relate to conditions that arose after the end of the reporting period.

	This year	Last year
Please provide details of the nature of the event		
Provide an estimate of the financial effect of the event or a statement that such an estimate cannot be made		

Newtown Community Learning Centre	Charity No 1113136
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Section C **Notes to the accounts** **(cont)**

Note 18 **Charity funds**

18.1 Details of material funds held and movements during the CURRENT reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

** Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds*

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted Funds	R		2,931	-	-	-	-	2,931
Unrestricted Funds	UR		203,225	222,598	- 197,002	-	-	228,821
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			206,156	222,598	- 197,002	-	-	231,752

Newtown Community Learning Centre	Charity No	1113136
	Company No	5298050

Section C	Notes to the accounts	(cont)
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Note 18 Charity funds

18.2 Details of material funds held and movements during the PREVIOUS reporting period

Please give details of the movements of material individual funds in the reporting period together with a balancing figure for 'Other funds' (which should include revaluation reserve and fair value reserve, if applicable). The 'Total funds' figure below should reconcile to 'Total funds' in the balance sheet.

* **Key: PE - permanent endowment funds; EE - expendable endowment funds; R - restricted income funds, including special trusts, of the charity; and U - unrestricted funds**

Fund names	Type PE, EE R or UR *	Purpose and Restrictions	Fund balances brought forward £	Income £	Expenditure £	Transfers £	Gains and losses £	Fund balances carried forward £
Restricted Funds	R		2,931	-	-	-	-	2,931
Unrestricted Funds	UR		133,334	234,227	- 164,336	-	-	203,225
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
			-	-	-	-	-	-
Other funds (balancing figure)	N/a	N/a	-	-	-	-	-	-
Total Funds as per balance sheet			136,265	234,227	- 164,336	-	-	206,156

Newtown Community Learning Centre	Charity No 1113136
	Company No 5298050

Section C **Notes to the accounts** **(cont)**

Note 19 **Transactions with trustees and related parties**

If the charity has any transactions with related parties (other than the trustee expenses explained in guidance notes) details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box or "False" if there are transactions to report.

19.1 Trustee remuneration and benefits

None of the trustees have been paid any remuneration or received any other benefits from an employment with their charity or a related entity (True or False)

TRUE

In the period the charity has paid trustees remuneration and benefits. Please give the amount of, and legal authority for, any remuneration or other benefits paid to a trustee by the charity or any institution or company connected with it.

Name of trustee	Legal authority (eg order, governing document)	Amounts paid or benefit value					Last year
		This year					
		Remuneration	Pension contribution	Redundancy (including loss of office)/ex gratia	Other	TOTAL	
		£	£	£	£	£	
							£

Please give details of why remuneration or other employment benefits were paid.

Not Applicable

Where an ex gratia payment has been made to a trustee, provide an explanation of the nature of the payment.

Not Applicable

If a third party has been reimbursed for providing one or more trustees, state the nature of the payment and amount of the reimbursement.

Not Applicable

State the number of trustees to whom retirement benefits are accruing under a defined contribution pension scheme.

Not Applicable

19.2 Trustees' expenses

If the charity has paid trustees expenses for fulfilling their duties, details of such transactions should be provided in this note. If there are no transactions to report, please enter "True" in the box below. If there are transactions to report, please enter "False".

No trustee expenses have been incurred (True or False)

TRUE

Type of expenses reimbursed	This year	Last year
	£	£
Travel		
Subsistence		
Accommodation		
Other (please specify):		
TOTAL		

Please provide the number of trustees reimbursed for expenses or who had expenses paid by the charity

Not Applicable

19.3 Transaction(s) with related parties

Please give details of any transaction undertaken by (or on behalf of) the charity in which a related party has a material interest, including where funds have been held as agent for related parties. If there are no such transactions, please enter 'true' in the box provided.

There have been no related party transactions in the reporting period (True or False)

TRUE

Name of the trustee or related party	Relationship to charity	Description of the transaction(s)	Amount		Balance at period end	Provision for bad debts at period end	Amounts written off during reporting period
			£		£	£	£

In relation to the transactions above, please provide the terms and conditions, including any security and the nature of any payment (consideration) to be provided in settlement.

Not Applicable

For any related party, please provide details of any guarantees given or received.

Not Applicable

Note 20	Additional Disclosures
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The following are significant matters which are not covered in other notes and need to be included to provide a proper understanding of the accounts. If there is insufficient room here, please add a separate sheet.