

COMPANY REGISTRATION NUMBER: 05694789

CHARITY REGISTRATION NUMBER: 1114769

**THE UPPER DALES CHILD CARE PARTNERSHIP
(A COMPANY LIMITED BY GUARANTEE)**

ACCOUNTS FOR THE YEAR ENDED

31ST MARCH 2024

O'Reilly Chartered Accountants
Kiln Hill
Market Place
HAWES, North Yorkshire

THE UPPER DALES CHILD CARE PARTNERSHIP

REGISTERED CHARITY NO. 1114769

TRUSTEES REPORT

YEAR ENDED 31ST MARCH 2024

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law. In this report they are collectively referred to as the Trustees. The company is administered by the Trustees, the Trustees who served during the year were:-

Trustee Directors	Sharon Guy Stanley Roocroft Daniel James Cockett - Resigned 24 th January 2024 Sandra Bell Jacqueline Berry Ann Rigby Davinia Hinde - Appointed August 2023
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Company Number	05694789
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Charity Number	1114769
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Principal Address & Registered Office	Dalesplay Town Head Hawes North Yorkshire DL8 3RQ
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Bankers	Barclays Bank Market Place Hawes North Yorkshire DL8 3QY
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Accountants	O'Reilly Chartered Accountants Kiln Hill Market Place Hawes North Yorkshire DL8 3RA
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THE UPPER DALES CHILD CARE PARTNERSHIP
YEAR ENDED 31ST MARCH 2024
TRUSTEES REPORT

The Trustees present their report and financial statements for the year ended 31st March 2024. The legal and administrative information set out on page 1 forms part of this report.

1. Principal Activity

The principal activity of the charitable Company has continued to be the provision of child care facilities in the Wensleydale and Swaledale Upper Dales region.

2. Directors and Trustees

The directors of the charitable company (the charity) are its Trustees for the purpose of charity law and throughout this report are collectively referred to as Trustees. The Trustees who served during the year are as presented on page 1.

3. Governing Instrument

The Charity is governed by its Memorandum and Articles of Association. The company was originally formed on 1st February 2006 as a company Limited by Guarantee, registered under the Companies Act 1985. The Memorandum and Articles of Association were amended on 18th January 2012.

4. Management and Governance Arrangements

The Charity and its property is administered and managed by the Trustees.

Where there is a requirement for an individual to be appointed as a Trustee, suitable people are identified by the existing Trustees and are then invited to take up the role.

The Chair of the Trustees is responsible for ensuring that any new Trustees are aware of their responsibilities, the approach and aims of the charity, and letting them have sight of the governing documents.

Matters arising are dealt with by the Trustees, and are determined by a majority vote.

The Trustees are responsible for reviewing and identifying risks that the charity faces to enable them to protect the assets of the charity.

5. History, Objectives and how our Activities Deliver Public Benefit

The Partnership first formed as an unincorporated body in February 2002, initially seeking to quantify the potential demand for additional organised, out of school, child care facilities in the Wensleydale and Swaledale area. This led to a clarifying of the group's objectives and to the Partnership applying for grant funding from various bodies in order to establish a permanent base and commence its operations.

Until 31st March 2007, the organisation had conducted its activities through an unincorporated entity known as Upper Dales Child Care Partnership, registered charity number 1104057. On 1st April 2007, the activities and assets were transferred into this company, registered charity number 1114769.

The company is also known as Dalesplay.

THE UPPER DALES CHILD CARE PARTNERSHIP
YEAR ENDED 31ST MARCH 2024
TRUSTEES' REPORT

The Charity's objects, are to enhance the development and education of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups and by:

- Offering appropriate play facilities and training courses, together with the right of parents to take responsibility for and to become involved in the activities of such groups, ensuring that such groups offer opportunities for children whatever their race, culture, religion, means or ability: and
- Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs in the local areas.

The Trustees believe that the activities carried out by the Charity to achieve its objectives are for the public benefit, and the Trustees have had regard to Charity Commission guidance on public benefit. The Charity provides facilities that would otherwise not exist in the area. There are very few childcare providers in the Upper Dales region and without the Charity there would not be enough funded nursery places to meet demand.

6. Achievements and Performances

The main activity of the Charity continues to be the provision and management of childcare facilities. The website is regularly updated and is a valuable source of information for parents and visitors. Social media is used to keep parents informed of holiday clubs, fundraising events and useful information – this is proving to be an effective method of communication to ensure all parents are fully informed.

Staff have all gained recognised qualifications to NVQ level 3 or above to work in early years and continue their professional development by continually undergoing online training with Noodlenow who specialise in early years training. Pediatric first aid training has taken place, ensuring all staff have up to date knowledge in how to administer first aid. The manager has a BA Honours degree in Early Years Education.

Achievements for last financial year include; gaining silver award for healthy school meals. We have developed our emotional wellbeing resources to help teach the children and staff about caring for our and one another's wellbeing.

We upgrading our interior lighting to new energy efficient LED lighting and we have purchased new storage equipment to be used in the main rooms with the children to store and display toys for easy access for them to get. We also purchased a large wooden arch den for the ducklings room to create a quiet, calming story corner for the children to chill out in and take time out to read books.

THE UPPER DALES CHILD CARE PARTNERSHIP
YEAR ENDED 31ST MARCH 2024
TRUSTEES' REPORT

Financial Review

The Trustees present the accounts for the year ended 31st March 2024 in pages 7 to 14 of this report. At the 31st March 2024, the general reserves stood at £47,782 (2023: £34,198) and the restricted fund at £80,002 (2023: £94,452).

Reserves Policy

Based on the current year's operating expenditure, the unrestricted funds will cover 2 months operations. The company would like to build the reserves to extend this period to 6 to 12 months. The company relies on continuous incoming resources in order to operate.

Future Plans

The Partnership aims to continue to provide a high standard of childcare from its current facilities, developing opportunities and improving facilities further by constantly monitoring and improving the services provided to make sure that parents/guardians are receiving the childcare services that they require.

There are continuing working relationships with Richmondshire District Council and North Yorkshire County Council. The very good working relationship with Hawes Community Primary School and The BAWB Federation will continue and we look forward to work closely with the new North Yorkshire Council following the reorganization of the District Councils across the County.

Future plans include ensuring we are ready with adequate staffing to implement the 9 month+ funding in September 2024 and installing a new CCTV system.

THE UPPER DALES CHILD CARE PARTNERSHIP
YEAR ENDED 31ST MARCH 2024
TRUSTEES' REPORT

10. Statement of Trustees' responsibilities

Company & Charity law requires the Trustees to prepare financial statements for each financial year which show a true and fair view of the state of affairs of the charity and its financial activities for that year. In preparing those financial statements, the Trustees are required to:

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

The Trustees are responsible for keeping accounting records, which disclose with reasonable accuracy the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees consider that they have complied with the duty in section 4 of the 2006 Charities Act.

This report is prepared in accordance with the Small Company Regime (section 419(2) of the Company's Act 2006), and with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

Accountants

The Trustees intend to propose that O'Reilly Chartered Accountants be re-appointed as accountants.

Signed on behalf of the Trustees on

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Mr S Roocroft

.....
~~Ms A Rigby (Acting Chair)~~

.....

Ms S Bell

THE UPPER DALES CHILD CARE PARTNERSHIP
YEAR ENDED 31ST MARCH 2024
INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE UPPER DALES
CHILDCARE PARTNERSHIP

I report to the charity trustees on my examination of the accounts of the company for the year ended 31st March 2024, which are set out on pages 7 to 14.

Responsibilities and basis of report

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

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

Independent examiner's report

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

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

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

G Ritzema FCA
O'Reilly, Chartered Accountants
Kiln Hill, Market Place
HAWES
North Yorkshire, DL8 3RA

Date:

THE UPPER DALES CHILD CARE PARTNERSHIP

INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2024
(GENERAL PURPOSE FUND)

	<u>2024</u>		<u>2023</u>	
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income				
Childcare		115,465		95,146
NYCC Early Years Funding		31,601		30,450
Donation Funding		503		1,015
Other Income		1,189		994
		<u>148,758</u>		<u>127,605</u>
Less Expenditure				
Wages	103,683		92,493	
Pension Costs	1,908		1,321	
Play Resources, Consumables and Workshops	11,225		8,301	
Rental of Premises	1,200		1,200	
Rates and Water	325		270	
Light and Heat	2,846		3,714	
Cleaning and Refreshments	1,973		1,865	
Repairs & Renewals	1,311		3,282	
Insurances	2,590		2,285	
Postage and Stationery	442		1,049	
Telephone and Internet	1,113		945	
Subscriptions and Registrations	1,054		959	
Educational Visits	-		-	
Motor and Travel Expenses	-		-	
Independent Examiners	2,023		1,856	
Bookkeeping	351		432	
Fundraising Expenses	275		97	
Staff Training and Uniform	854		931	
Depreciation	1,966		1,717	
Sundry Expenses	35		186	
		<u>135,174</u>		<u>122,903</u>
Surplus/(Deficit) For The Year		<u>13,584</u>		<u>4,702</u>
General Purpose Fund at 1 st April 2023		<u>34,198</u>		<u>29,496</u>
General Purpose Fund as at 31st March 2024		<u><u>47,782</u></u>		<u><u>34,198</u></u>

THE UPPER DALES CHILD CARE PARTNERSHIP

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31ST MARCH 2024

	<u>Note</u>	<u>General Purposes Fund</u>	<u>Restricted Funds</u>	<u>Total 2024</u>	<u>Total 2023</u>
		<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Income					
Income from Childcare Services		147,066	-	147,066	125,596
Income from Fundraising		-	-	-	-
Income from Donations & Grants	9.	1,692	1,000	2,692	8,899
Total Income		<u>148,758</u>	<u>1,000</u>	<u>149,758</u>	<u>134,495</u>
Expenditure					
Expenditure on Charitable Activities		132,800	15,450	148,250	136,864
Governance Costs		<u>2,374</u>	<u>-</u>	<u>2,374</u>	<u>2,288</u>
Total Expenditure	8.	<u>135,174</u>	<u>15,450</u>	<u>150,624</u>	<u>139,152</u>
Net (Outgoing)/Incoming Resources		<u>13,584</u>	<u>(14,450)</u>	<u>(866)</u>	<u>(4,657)</u>
Fund Balances at 1 st April 2023		<u>34,198</u>	<u>94,452</u>	<u>128,650</u>	<u>133,307</u>
Fund Balances at 31st March 2024		<u>47,782</u>	<u>80,002</u>	<u>127,784</u>	<u>128,650</u>

There were no other recognised gains or losses other than those shown above. All incoming resources and resources expended derive from continuing activities.

THE UPPER DALES CHILD CARE PARTNERSHIP
BALANCE SHEET AS AT 31ST MARCH 2024

	<u>Notes</u>	<u>2024</u> £	<u>2023</u> £
Fixed Assets			
Tangible Assets	3	86,833	98,179
Current Assets			
Stock		242	266
Other Debtors	4	2,649	5,868
Cash at Bank and in Hand		41,053	27,050
		<u>130,777</u>	<u>131,363</u>
Creditors: Amounts Falling Due Within One Year			
Creditors and Accruals	5	<u>(2,993)</u>	<u>(2,713)</u>
Total Assets Less Current Liabilities		<u>127,784</u>	<u>128,650</u>
The Funds of the Charity			
General Purposes Fund		47,782	34,198
Restricted Funds		<u>80,002</u>	<u>94,452</u>
Total Funds	6	<u>127,784</u>	<u>128,650</u>

For the financial year ended 31st March 2024 the company was entitled to exemption from audit under section 477 Companies Act 2006. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 398 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit or loss for the financial year.

These financial statements have been prepared in accordance with the special provisions relating to ~~small companies within Part 15 of the Companies Act 2006 and constitute the annual accounts~~ required by the Companies Act 2006 and are for circulation to members of the company.

The notes on pages 1 to 14 form part of these accounts.

These financial statements were approved on behalf of the Trustees on

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Mr S Roocroft

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Ms A Rigby (Acting Chair)

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Ms S Bell

THE UPPER DALES CHILD CARE PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

1. Accounting Policies

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 (FRS102) – Charities SORP (FRS102), the Financial Reporting Standard applicable in the UK and Republic of Ireland and the Companies Act 2006. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

b) Tangible Fixed Assets

Depreciation is provided on cost over the estimated useful lives of the assets.

Equipment - 25% Reducing Balance
Property - 4.1797% Straight Line (23yrs and 11 months from 1.4.07)

It is the company's policy not to capitalise a fixed asset under the value of £200.

c) Funds

The three accumulated funds are as follows:-

General Purposes Fund:

Aggregate of surplus/(deficit) from charitable activities retained for general purposes.

Restricted Property Fund:

Amounts received to cover the capital cost of the building; this is being released to the general reserves over the life of the asset.

Restricted Equipment Fund:

Amounts received to cover the capital cost of the new equipment; this is being released to general reserves over the life of the asset.

d) Income

Income from donations, grants including capital grants, and any other income is included in incoming resources when these are receivable, except as follows:-

- When the donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions for use have been met.

THE UPPER DALES CHILD CARE PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

- When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this income is included in incoming resources of restricted funds when receivable.

e) Taxation

The organisation is a registered charity and accordingly is exempt from taxation on its income and gains where they are applied for charitable purposes.

f) Expenditure

Expenditure is recognised on the accruals basis as a liability is incurred. Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

Governance costs include the costs associated with meeting the statutory requirements of the Charity.

2. Information regarding Employees

The organisation has paid employees, and also relies on the services of voluntary helpers.

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Employee Costs: Gross Salaries	102,166	93,757
Employer's National Insurance	1,517	507
Total	<u>103,683</u>	<u>94,264</u>

During the year to 31st March 2024, the charity had 1 (2023: 1) full time members of staff, And 5 (2023: 5) part-time staff.

~~There were no employees with emoluments above £60,000 during the year.~~

THE UPPER DALES CHILD CARE PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

3. Fixed Assets

	<u>Leasehold Land & Buildings</u>	<u>Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Cost at 1 st April 2023	277,725	35,866	313,591
Additions	-	2,450	2,450
Disposals	-	-	-
Cost at 31 st March 2024	<u>277,725</u>	<u>38,316</u>	<u>316,041</u>
Depreciation at 1 st April 2023	185,792	29,620	215,412
Depreciation Charge	11,612	2,184	13,796
Elimination on Disposal	-	-	-
Depreciation at 31 st March 2024	<u>197,404</u>	<u>31,804</u>	<u>229,208</u>
NBV 31 st March 2024	<u>80,321</u>	<u>6,512</u>	<u>86,833</u>
NBV 31 st March 2023	<u>91,933</u>	<u>6,246</u>	<u>98,179</u>

4. Other Debtors

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Childcare Receivables	-	2,784
Prepayments	2,649	3,084
PAYE	-	-
	<u>2,649</u>	<u>5,868</u>

5. Creditors and Deferred Income

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Creditors	-	-
Accruals	2,993	2,713
	<u>2,993</u>	<u>2,713</u>

6. Reserves and Reconciliation of Movements in Funds

<u>Fund</u>	<u>General Purpose Fund</u>	<u>Restricted Fund</u>	<u>Total Funds</u>
	<u>£</u>	<u>£</u>	<u>£</u>
At 1 st April 2023	34,198	94,452	128,650
Retained (Deficit)/Surplus for the year	13,584	(14,450)	(866)
Balance at 31 st March 2024	<u>47,782</u>	<u>80,002</u>	<u>127,784</u>

THE UPPER DALES CHILD CARE PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

Restricted funds relate to donations and grants received. As at 31st March 2024 Restricted funds were made up as follows:

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Equipment	1,354	1,814
Property	78,648	92,638
	<u>80,002</u>	<u>94,452</u>

The general purpose fund of the charity may be applied for any charitable purpose at the discretion of the trustees.

7. Capital Commitments

At 31st March 2024, the charity had no capital commitments.

8. Expenditure

	<u>General</u>	<u>Restricted</u>	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>	<u>Total</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<u>Charitable Activities</u>				
Wages	103,683		103,683	92,493
Pension costs	1,908		1,908	1,321
Play Resources, Consumables				
And Workshop	11,225		11,225	8,301
Rental of Premises	1,200		1,200	1,200
Rates and Water	325		325	270
Light and Heat	2,846		2,846	3,714
Cleaning and Refreshments	1,973		1,973	1,865
Repairs and Renewals	1,311	3,620	4,931	7,552
Insurances	2,590		2,590	2,285
Postage and Stationery	442		442	1,049
Telephone and Internet	1,113		1,113	945
Subscriptions and Registrations	1,054		1,054	959
Educational Visits	-		-	-
<u>Motor and Travel Expenses</u>				
Fundraising Expenses	275		275	97
Staff Training and Uniform	854		854	931
Depreciation	1,966	11,830	13,796	13,696
Independent Examiners Fees	2,023		2,023	1,856
Bookkeeping	351		351	432
Sundry Expenses	35		35	186
Grand Total	<u>135,174</u>	<u>15,450</u>	<u>150,624</u>	<u>139,152</u>

THE UPPER DALES CHILD CARE PARTNERSHIP
NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST MARCH 2024

9. Donations, Fundraising & Grants

	<u>General</u>	<u>Restricted</u>	<u>2024</u> <u>Total</u> <u>£</u>	<u>2023</u> <u>Total</u> <u>£</u>
Donation Income	503	-	503	5,340
Fundraising Income	319	-	319	565
Vouchers	-	-	-	31
Department of Health	870	-	870	963
Two Ridings Grant	-	1,000	1,000	2,000
	<u>1,692</u>	<u>1,000</u>	<u>2,692</u>	<u>8,899</u>