

CONSTABLE COUNTRY CHILDCARE

England & Wales · Charity number 1122021

Details

Other names	BROOKLANDS YOUNG EXPLORERS, ST MICHAEL'S WITH BROOKLANDS YOUNG EXPLORERS CHILDCARE PROVISION
Status	Registered
Legal form	Other
Registered	2007-12-18
Register	View on the Charity Commission register

Contact

Address	Unit 1 Manor Farm Business Centre Manor Lane Stutton Ipswich IP9 2TD
Phone	01206326666
Email	hayley@constablecountrychildcare.co.uk
Website	http://www.brantham-childcare.co.uk/Brooklands-Young-Explorers.html

Activities

Objects: A) TO PROVIDE THE NECESSARY FACILITIES FOR THE DAILY CARE, RECREATION AND EDUCATION OF CHILDREN, DURING SCHOOL HOURS, AND DURING OUT OF SCHOOL HOURS AND DURING HOLIDAYS, IN BRANTHAM, MANNINGTREE, ESSEX, AND SERVING THE SURROUNDING AREAS OF NORTH ESSEX, AND SOUTH SUFFOLK.B) TO ADVANCE THE EDUCATION AND TRAINING OF THE PERSONS IN THE PROVISION OF SUCH CARE, EDUCATION AND RECREATIONAL FACILITIES.

Activities: Provision of wrap-around childcare for babies, Early Years, pre-school, and primary school age children in the Brantham area of South Suffolk and North Essex, in collaboration with Brooklands Primary School, and the PCC of St Michael's Church, Brantham, with an emphasis on a caring, and Christian ethos.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training
- **Who:** Children/young People

Geography

- **Area of benefit:** BRANTHAM, MANNINGTREE, ESSEX AND SERVING THE SURROUNDING AREAS OF NORTH ESSEX, AND SOUTH SUFFOLK
- Essex
- Suffolk

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£2,216,609	£1,579,544	£2,206,069	67
2023-12-31	£1,770,581	£1,300,949	£1,569,004	60
2022-12-31	£1,290,814	£1,113,785	£1,099,372	54
2021-12-31	£1,046,550	£928,637	£922,343	54
2020-12-31	£876,848	£763,538	£804,430	55

Trustees

Name	Role	Appointed
Dr JANE ANNE PAVITT	Chair	2020-09-29
Hayley Elaina Aherne		2016-04-06
JAMES HARWARD		2014-07-01
Ruth Bull		2025-06-06

CONSTABLE COUNTRY CHILDCARE

England & Wales - Charity number 1122021

Accounts

Charity registration number 1122021 (England and Wales)

THE CONSTABLE COUNTRY CHILDCARE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

THE CONSTABLE COUNTRY CHILDCARE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Jane Pavitt Hayley Aherne James Harward
Charity number (England and Wales)	1122021
Registered office	Unit 5 Riverside Business Centre Station Road Lawford, Manningtree CO11 1FJ
Auditor	Streets Audit LLP c/o The Old Exchange 64 West Stockwell Street Colchester Essex CO1 1HE
Bankers	Barclays Bank Plc Hearts Delight Garden Centre Long Rd Manningtree CO11 2EF

THE CONSTABLE COUNTRY CHILDCARE

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THE CONSTABLE COUNTRY CHILDCARE

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

The Objects of the Charity are:

1. To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
1. To advance the education and training of the persons in the provision of such care, education and recreational facilities.
1. To achieve all of the above within a caring Christian ethos.

Public benefit

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

Application of Income

All income received, from whatever source, is applied in full to the running of the charity, and to the achievement of the Charity's aims.

The charity seeks to achieve its objects by the efficient utilisation of the premises available to us, Training and incentivising staff to aid in staff retention and ensure that families in our care receive the highest quality of care. We do all that we can to meet the needs of the communities it serves whilst also seeking additional premises to expand capacity as the community continues to grow.

The charity hold significant funds as we continue to seek opportunities to acquire new premises to expand our service offering to the community. The trustees have explored several sites in the year with a view to designing and building a purpose-built facility to boost capacity. The search is ongoing but it is hoped that the accumulated reserves will be sufficient to cover the costs of acquisition, design, construction and fitting out a high quality setting whilst leaving sufficient funds to meet the ongoing needs of the charity and safeguard against any unforeseen emergencies (such as a covid like epidemic).

THE CONSTABLE COUNTRY CHILDCARE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Achievements and performance

Significant activities and achievements against objectives

- The charity has recorded a significant surplus of £637k (2023: £470k). This has resulted in a significant increase in cash reserves and given the Trustees and Management Committee the confidence to pursue their plans to grow the service offering without fear that it may put other settings at risk.
- The income from charitable activities has increased from £1.7m in 2023 to £2.1m reflecting the excellent service we provide to the local community and an increase in the number of children, and families, benefitting from our activities.
- The charity took out a lease on Unit 5 Riverside Business Centre during the year. This serves the charity as both a head office and a training and meeting place for the staff. Several courses have been held at the centre and the management team have been very pleased with the new facilities.
- Staff retention remains high and this is a key objective of the management team who believe that the charity can best meet its quality service objectives by training and retaining high quality staff.

Financial review

The charity remains in a strong financial position and is actively exploring opportunities to increase the benefits provided to families in the local community without increasing income. This will ensure that the operating surplus is reduced in future periods (2026 and beyond).

The government has implemented an expansion of free childcare which has seen a decreased reliance on parent fees and an increase in the number of funded hours families can receive. This change has had a significant impact on the charity and is the primary reason for increased turnover in both the year under review and the current year. This increase in our income is a great opportunity for us to increase our unfunded offerings to the community and we remain committed to exploring ways to reduce the recurring operating surplus and we will pursue these opportunities where we can see that they are consistent with our charitable objects and provide benefit to our communities.

The charity holds unrestricted funds of £2.2m as of 31st December 2024 (2023: £1.5m) and £1.7m (2023: £0.9m) of these are invested in low risk savings accounts offering competitive returns at minimal risk (the vast majority are covered by the FSCS guarantee). It is hoped that these funds can be used for the furtherance of the charity's objects in 2-3 years.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between six and twelve month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been exceeded throughout the year however this is primarily due to uncertainty around the funds needed for the anticipated new setting and the inability to designate funds towards this until such time as a viable proposal is put forward and a viable costing obtained.

Plans for future periods

In accordance with the charity's ambition to reduce its reliance on rented accommodation (albeit benefitting from generous charitable discounts) the charity acquired the freehold of The Institute, a property the charity previously leased from the PCC.

THE CONSTABLE COUNTRY CHILDCARE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

The charity is unincorporated and run in accordance with its constitution as adopted on 21 February 2017.

The trustees who served during the year and up to the date of signature of the financial statements were:

Dr Jane Pavitt

Hayley Aherne

James Harward

Michael O'Brien

(Resigned 17 December 2024)

Recruitment and appointment of trustees

Trustees are appointed in accordance with the Constitution. Some appointments are ex-officio. As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees and ratified at the Annual meeting.

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee(s) is/are provided with a copy of the Charity Scheme and the latest audited accounts and minutes.

The day-to-day executive management of the Charity is delegated by Trustees to a Management Committee, comprising appropriately qualified individuals. The chairman of that committee is a Trustee, (during the year this was initially Michael O'Brien and subsequently Hayley Aherne). The other members of the Management Committee are appointed by the trustees. The Management Committee reports to the Board of Trustees, and may co-opt other suitably qualified individuals from time to time as necessary.

Remuneration policy

The pay of the Group Manager is set by the Trustees in accordance with a historic benchmarking process to ensure that remuneration reflects value for the charity and fair wages for the employee.

Other matters

None of the trustees have any beneficial interest in the charity other than those employment relationships disclosed in the notes to the accounts.

There have been no related party transactions beyond those disclosed in the appropriate note to the accounts and the charity does not have close ties with any other charities or organisations.

The trustees' report was approved by the Board of Trustees.

Dr Jane Pavitt
Chair of trustees



27 October 2025

THE CONSTABLE COUNTRY CHILDCARE

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that year.

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 accounting standards have been followed, subject to any material 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 operation.

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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 CONSTABLE COUNTRY CHILDCARE

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF THE CONSTABLE COUNTRY CHILDCARE

Opinion

We have audited the financial statements of The Constable Country Childcare (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. 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 charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, 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 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 charity 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 charity'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.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

THE CONSTABLE COUNTRY CHILDCARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CONSTABLE COUNTRY CHILDCARE

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees 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 charity'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 cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

THE CONSTABLE COUNTRY CHILDCARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CONSTABLE COUNTRY CHILDCARE

The audit tests, including planning procedures, adopted for the audit of these financial statements are designed to assess and detect the risk of irregularities, including fraud. Our risk assessment of the likelihood of irregularities included the high degree of involvement of the experienced directors, which reduces the risk of irregularities.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- We identified the laws and regulations applicable to the Charity through discussions with trustees and from our knowledge and experience of the sector;
- We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the Charity, including the Charities Act 2011, Data protection, employment, health and safety legislation, provision of childcare and safeguarding regulatory frameworks.
- We assessed the extent of compliance with the laws and regulations identified above through making enquiries of trustees; and
- Identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

In response to risks identified the following procedures were performed:

- Enquiries were made to management regarding their susceptibility to fraud and their knowledge of any wrong doing;
- Analytical procedures and reviews of key items to assess for unexpected items;
- Judgements and assumptions in accounting estimates were assessed; and
- Internal control procedures considered that would mitigate fraud risks.

The specific procedures performed to address the potential risk of fraud and non-compliance to relevant laws and regulations are outlined below:

- An understanding of the revenue process and flow of financial information from the general ledger and determination over its correct classification within the financial statements
- Testing of the cut-off assertion was performed by reviewing after date banking records to identify items which needed to be accrued or provided for within the accounting period being audited. Additionally, the same process was followed for expenditure.
- Specific procedures relating to the risk of management override were conducted as part of our obligation under the UK ISA's. To conduct this, accounting records and adjustments kept were reviewed for any abnormal adjustments.
- Specific procedures relating to the compliance with laws and regulations in relation to the provision of childcare services including the Office for Standards in Education (OFSTED).

THE CONSTABLE COUNTRY CHILDCARE

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF THE CONSTABLE COUNTRY CHILDCARE

Additionally, procedures undertaken to respond to the risk identified included:

- Financial statement disclosures reviewed by testing items to supporting documentation to ensure compliance with relevant laws and regulations which would have a direct effect on the financial statements
- Analytical procedures were performed in order to identify abnormal relationships between items which may indicate material misstatement due to fraud.
- Management were enquired of any knowledge concerning actual and potential litigation claims and instances of non-compliance for the year being audited.

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.

Other matters

Your attention is drawn to the fact that the charity has prepared financial statements 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)" (as amended) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

This has been done in order for the financial statements to provide a true and fair view in accordance with current Generally Accepted Accounting Practice.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Daniel Insley BA FCA (Senior Statutory Auditor)

For and on behalf of Streets Audit LLP, Statutory Auditor

Chartered Accountants

c/o The Old Exchange

64 West Stockwell Street

Colchester

Essex

CO1 1HE

Date: 30 October 2015

Streets Audit LLP is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

THE CONSTABLE COUNTRY CHILDCARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	3	2,147,874	-	2,147,874	1,731,037	-	1,731,037
Investments	4	68,735	-	68,735	39,544	-	39,544
Total income		<u>2,216,609</u>	<u>-</u>	<u>2,216,609</u>	<u>1,770,581</u>	<u>-</u>	<u>1,770,581</u>
Expenditure on:							
Charitable activities	5	1,574,020	5,524	1,579,544	1,295,425	5,524	1,300,949
Total expenditure		<u>1,574,020</u>	<u>5,524</u>	<u>1,579,544</u>	<u>1,295,425</u>	<u>5,524</u>	<u>1,300,949</u>
Net income/(expenditure) and movement in funds		642,589	(5,524)	637,065	475,156	(5,524)	469,632
Reconciliation of funds:							
Fund balances at 1 January 2024		1,523,795	45,209	1,569,004	1,048,639	50,733	1,099,372
Fund balances at 31 December 2024		<u>2,166,384</u>	<u>39,685</u>	<u>2,206,069</u>	<u>1,523,795</u>	<u>45,209</u>	<u>1,569,004</u>

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

THE CONSTABLE COUNTRY CHILDCARE

BALANCE SHEET

AS AT 31 DECEMBER 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	11		489,504		354,363
Current assets					
Debtors	13	119,331		134,747	
Investments	14	1,702,146		940,927	
Cash at bank and in hand		170,082		395,798	
		<u>1,991,559</u>		<u>1,471,472</u>	
Creditors: amounts falling due within one year	15	<u>(274,994)</u>		<u>(256,831)</u>	
Net current assets			<u>1,716,565</u>		<u>1,214,641</u>
Total assets less current liabilities			<u>2,206,069</u>		<u>1,569,004</u>
The funds of the charity					
Restricted income funds	16		39,685		45,209
Unrestricted funds	17		2,166,384		1,523,795
			<u>2,206,069</u>		<u>1,569,004</u>

The financial statements were approved by the trustees on 27 October 2025

Dr Jane Pavitt
Chair of trustees



THE CONSTABLE COUNTRY CHILDCARE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from operations	21		628,230		527,749
Investing activities					
Purchase of tangible fixed assets		(158,823)		-	
Proceeds from disposal of investments		(761,219)		(940,927)	
Investment income received		66,096		-	
Net cash used in investing activities			(853,946)		(940,927)
Net cash generated from financing activities			-		-
Net decrease in cash and cash equivalents			(225,716)		(413,178)
Cash and cash equivalents at beginning of year			395,798		808,976
Cash and cash equivalents at end of year			<u>170,082</u>		<u>395,798</u>

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies

Charity information

The Constable Country Childcare is a an unincorporated charity registered in England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	10% Straight Line
Leasehold land and buildings	Depreciate over the term of the lease
Fixtures and fittings	20% Straight Line
Motor vehicles	25% Reducing Balance or 20% Straight Line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost.

Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital.

Investments, including those in subsidiary undertakings are held at fair value at the balance sheet date, with gains and losses being recognised within income and expenditure.

Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

The charity applies a prudent approach to provisioning for doubtful debts. Each year the charity will make a 100% bad debt provision in respect of all balances that remain due from the prior accounting period, and will make a 50% provision against balances that remain outstanding after six months. This policy reflects management's assessment of the likelihood of recovery and ensures that the financial statements present a realistic view of the charity's financial position.

3 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Charitable Activity		
Services provided under contract	1,216,795	1,139,894
Performance related grants	931,079	591,143
	<u>2,147,874</u>	<u>1,731,037</u>

4 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Interest receivable	<u>68,735</u>	<u>39,544</u>

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

5 Expenditure on charitable activities

	Charitable Activity 2024 £	Charitable Activity 2023 £
Direct costs		
Staff costs	1,125,020	1,000,689
Depreciation and impairment	23,683	24,919
Books & Equipment	26,604	24,052
Ofsted & Other Membership Fees	4,486	4,380
Rent, Rates & Room Hire	35,342	22,782
Premises Expenses & Repairs	10,819	20,028
Waste Disposal	8,326	-
Uniforms	2,186	2,146
Training	2,020	4,242
Electricity & Gas	9,233	6,811
Telephone	9,525	3,658
Materials, Consumables & Food	48,924	40,506
Motoring, Travel & Outgoings	4,284	5,794
Miscellaneous & Petty Cash Expenses	102	70
Advertising	4,696	4,388
Staff Welfare & Gifts	519	-
Bad Debt	91,910	18,000
	<u>1,407,679</u>	<u>1,182,465</u>
Share of support and governance costs (see note 6)		
Governance	171,865	118,484
	<u>1,579,544</u>	<u>1,300,949</u>
Analysis by fund		
Unrestricted funds	<u>1,574,020</u>	1,295,425
Restricted funds	5,524	5,524
	<u>1,579,544</u>	<u>1,300,949</u>

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6	Support costs allocated to activities	2024	2023
		£	£
	Staff costs	140,631	95,323
	Investment Fees	2,094	-
	Miscellaneous Admin Costs	3,940	7,867
	Professional Fees	13,061	9,294
	Postage & Stationery	2,779	-
	Governance costs	9,360	6,000
		<u>171,865</u>	<u>118,484</u>
	Analysed between:		
	Charitable Activity	<u>171,865</u>	<u>118,484</u>
7	Net movement in funds	2024	2023
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	9,360	6,000
	Depreciation of owned tangible fixed assets	23,681	24,919
		<u>33,041</u>	<u>30,919</u>
8	Trustees		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
	Trustees are not remunerated or paid expenses for acting as Trustees. As provided in the constitution the following Trustees are employed by the Charity in the roles shown:		
	Hayley Aherne - Group Leader		
	Amounts relating to remuneration for these services are disclosed within Key Management Personnel.		
9	Employees		
	The average monthly number of employees during the year was:		
		2024	2023
		Number	Number
		67	60
		<u>67</u>	<u>60</u>

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

9	Employees	(Continued)	
	Employment costs	2024	2023
		£	£
	Wages and salaries	<u>1,265,651</u>	<u>1,096,012</u>
	The number of employees whose annual remuneration was more than £60,000 is as follows:		
		2024	2023
		Number	Number
	£60,001 to £70,000	1	1
	£110,001 to £120,000	1	1
		<u> </u>	<u> </u>
	Remuneration of key management personnel		
	The remuneration of key management personnel was as follows:		
		2024	2023
		£	£
	Aggregate compensation	<u>224,766</u>	<u>153,689</u>

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

11 Tangible fixed assets	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 January 2024	-	431,118	3,581	49,435	484,134
Additions	151,358	3,823	3,642	-	158,823
Transferred to ownership	99,431	(99,431)	-	-	-
At 31 December 2024	250,789	335,510	7,223	49,435	642,957
Depreciation and impairment					
At 1 January 2024	-	105,273	1,373	23,126	129,772
Depreciation charged in the year	-	15,660	1,444	6,577	23,681
Transferred to ownership	59,746	(59,746)	-	-	-
At 31 December 2024	59,746	61,187	2,817	29,703	153,453
Carrying amount					
At 31 December 2024	191,043	274,323	4,406	19,732	489,504
At 31 December 2023	-	325,845	2,209	26,309	354,363

The freehold property included within fixed assets is held in trust by the charity's trustees on behalf of the charity. Although legal title is vested in the trustees, the property is held to further the charitable objectives of the organisation and is accounted for as an asset of the charity in accordance with the Charities SORP (FRS 102).

	2024	2023
	£	£
Freehold	191,043	-
12 Financial instruments		
	2024	2023
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,702,146	940,927

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

13 Debtors	2024	2023
Amounts falling due within one year:	£	£
Trade debtors	34,487	121,818
Other debtors	84,844	12,929
	<u>119,331</u>	<u>134,747</u>

14 Current asset investments	2024	2023
	£	£
Unlisted investments	<u>1,702,146</u>	<u>940,927</u>

15 Creditors: amounts falling due within one year	2024	2023
	£	£
Trade creditors	4,931	7,304
Other creditors	260,703	243,527
Accruals and deferred income	9,360	6,000
	<u>274,994</u>	<u>256,831</u>

16 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 January 2024	Resources expended	At 31 December 2024
	£	£	£
Building Fund	<u>45,209</u>	<u>(5,524)</u>	<u>39,685</u>

Previous year:	At 1 January 2023	Resources expended	At 31 December 2023
	£	£	£
Building Fund	<u>50,733</u>	<u>(5,524)</u>	<u>45,209</u>

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

17 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 January 2024	Incoming resources	Resources expended	At 31 December 2024
	£	£	£	£
New Building Fund	639,314	-	(8,851)	630,463
General funds	884,481	2,216,609	(1,565,169)	1,535,921
	<u>1,523,795</u>	<u>2,216,609</u>	<u>(1,574,020)</u>	<u>2,166,384</u>
Previous year:	At 1 January 2023	Incoming resources	Resources expended	At 31 December 2023
	£	£	£	£
New Building Fund	558,320	90,000	(9,006)	639,314
General funds	490,319	1,680,581	(1,286,419)	884,481
	<u>1,048,639</u>	<u>1,770,581</u>	<u>(1,295,425)</u>	<u>1,523,795</u>

18 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 December 2024:			
Tangible assets	449,819	39,685	489,504
Current assets/ (liabilities)	1,716,565	-	1,716,565
	<u>2,166,384</u>	<u>39,685</u>	<u>2,206,069</u>

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

18 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 December 2023:			
Tangible assets	309,154	45,209	354,363
Current assets/(liabilities)	1,214,641	-	1,214,641
	<u>1,523,795</u>	<u>45,209</u>	<u>1,569,004</u>

19 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	33,947	2,000
Between two and five years	16,005	8,000
In over five years	-	6,000
	<u>49,952</u>	<u>16,000</u>

THE CONSTABLE COUNTRY CHILDCARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

20 Related party transactions

Transactions with related parties

During the year the charity entered into the following transactions with related parties:

	Remuneration	
	2024	2023
	£	£
Other related parties	97,421	66,189
	<u>97,421</u>	<u>66,189</u>
	<u><u>97,421</u></u>	<u><u>66,189</u></u>
21 Cash generated from operations	2024	2023
	£	£
Surplus for the year	637,065	469,632
Adjustments for:		
Investment income recognised in statement of financial activities	(68,735)	-
Depreciation and impairment of tangible fixed assets	23,683	24,919
Movements in working capital:		
Decrease/(increase) in debtors	18,054	(42,224)
Increase in creditors	18,163	75,422
	<u>18,054</u>	<u>(42,224)</u>
	<u>18,163</u>	<u>75,422</u>
Cash generated from operations	628,230	527,749
	<u><u>628,230</u></u>	<u><u>527,749</u></u>

22 Analysis of changes in net funds

The charity had no material debt during the year.

CONSTABLE COUNTRY CHILDCARE

England & Wales - Charity number 1122021

Accounts

CONSTABLE COUNTRY CHILDCARE

CHARITY REGISTRATION NUMBER 1122021

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2023

THE CONSTABLE COUNTRY CHILDCAREANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Constable Country Childcare
Charity Registered Number:	1122021
Address of Principal Office:	c/o Pengarth, Church Lane, Brantham. Manningtree Essex. CO11 1QD
Trustees:	
The Trustees who served during the year and to the date of this report were:-	
Chairman	Revd Canon Stephne van der Toom (retired: 30 April 2023) Dr Jane Pavitt (appointed 30 April, 2023)
Treasurer	Mr Michael JD O'Brien Mr James Harward Mrs HayleyAherne Mrs Gill Mitchell
Clerk to the Charity:	Mr Michael JD O'Brien
Bankers:	Barclays Bank plc; Metro Bank plc
Auditor.	J Mullane Services Limited, 30 Ravens Avenue, Halstead , Essex. CO9 1YA

STRUCTURE GOVERNANCE AND MANAGEMENTa. Governing Document

Constitution dated 21 February, 2017

b. Methods adopted for recruitment and appointment of Trustees

Trustees are appointed in accordance with the Constitution. Some appointments are ex-officio. As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees and ratified at the Annual meeting.

c. Policies and Procedures adopted for the induction and training of Trustees

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee(s) is/are provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

d. Organisational Structure of the Charity

The day-to-day executive management of the Charity is delegated by Trustees to a Management Committee, comprising appropriately qualified individuals. The chairman of that committee is a Trustee, (and the appointed Treasurer). The other members of the Management Committee are the Charity's Group Manager, and HR Manager. The Management Committee reports to the Board of Trustees, and may co-opt other suitably qualified individuals from time to time as necessary. e. Related Parties

The only related party transactions are employment related and included in the notes to these accounts. f. Statement of Major Risks

Through the employment of professional advisors, and by delegation of the management of the Charity to appropriately professionally qualified members of the Management Committee, the Trustees seek to ensure that all of the Charity's management and decision making processes take full account of, and comply with relevant legislation and regulatory controls.

CONSTABLE COUNTRY CHILDCAREANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023
(CONTINUED)OBJECTIVES AND ACTIVITIES

The Objects of the Charity are:

- (1) To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
- (2) To advance the education and training of the persons in the provision of such care, education and recreational facilities.
- (3) To achieve all of the above within a caring Christian ethos.

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

Application of Income

All income received, from whatever source, is applied in full to the running of the charity, and to the achievement of the Charity's aims.

ACHIEVEMENTS AND PERFORMANCEAnnual Report:

As Chair of Trustees of Constable Country Childcare, for the second time in this role, I am very happy to report on another very successful year for our busy Charity

The year 2023 saw the Charity now evidently clear of the after effects of the Covid 19 pandemic, as well as operating near to capacity, and in some cases at capacity. Following successful bidding for the opportunity to operate the vacant site in the grounds of the Stratford St Mary Primary School, as this report is being prepared we are in the process of planning to site a brand new building on the former ABC Playgroup site, which it is hoped will be operational in 2025.

Thanks in no small part to the dedication, and hard work of our staff, our turnover for the third year running exceeded £1 million, at £1.77 million, and I am pleased to say that Mr James Mullane of J Mullane Services Limited continues to act for our Charity as our auditor for 2023, which will be the final year of his appointment. The Charity has remained in surplus, and after provisions, and transfers to reserves we are pleased to report a surplus of £469,632.

It is a declared policy of the Trustees that after making appropriate provisions for unforeseen contingencies, that the Charity's reserve funds should be utilized for providing improvements to fabric and facilities for our children and staff, and be applied to significant provision of additional space and facilities for existing, and future users of the Charity's services, with a newly determined emphasis on providing additional space and facilities specifically designed to provide for children with special needs. Our plans for 2024, and 2025 will see a large part of the Charity's reserves being invested in new buildings, and the acquisition of the freehold of the Charity's first setting, St Michael's Preschool and Playgroup – the Institute at Rectory Lane, Brantham, is a high priority

Trustees are also determined to hold sufficient reserves to enable the Charity to meet anticipated committed outgoings for a period of up to 12 months in the event of a reduction, or loss of income in the event of any contingency. During 2022 the executive team continued a prolonged and ongoing search for new accommodation units, with little tangible success, but I am pleased to report that in the early stages of 2023 Trustees were successful in negotiations with the PCC of St Michael's Brantham, in securing agreement to purchase the freehold of The Institute - the original setting for the Charity's precursor provision named St Michael's Pre-school and Playgroup – which operated for many decades from the 1960s.

CONSTABLE COUNTRY CHILDCAREANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023
(CONTINUED)ACHIEVEMENTS AND PERFORMANCE (CONTINUED)Annual Report (continued):

Throughout the year our staff worked tirelessly under (at times) difficult circumstances. Much work and dedication went into the effort required to occupy the additional space at the Cherry Blossom Childrens' Centre, and staff are regularly operating in sessions at most settings where we are working at capacity within the limits laid down by OFSTED. The fact that we survived another year, showing an increase in turnover, and also maintaining a surplus is testimony to the efforts of our Staff and Management Team. We face further challenges as we are aware that Government plans increases in the eligibility for Early Years funding for 2 year old children, and babies, added to which we see the prospect of further increases in demand for our services from the now very evident building work on two large residential developments in East Bergholt. The story of our Charity is, indeed, one of an Early Years provider delivering its mission of excellence in affordable childcare provision, within a caring Christian ethos, which would appear to be very much in demand.

Now that our East Bergholt setting has doubled its space availability, (all of which appears to have been fully utilized), the Management Team has determined that in the next planning cycle our main objective should be consolidation in our current position and configuration, not least due to significant challenges experienced across the sector in recruitment of suitable numbers of qualified staff. Despite this caveat, The Executive continues to seek opportunities to acquire more premises in order to meet the anticipated demand created as result of Government policy, as well as the future potential demand indicated by local residential developments.

The report last year on possible acquisition of the site/building of ABC Pre-school at Stratford St Mary proved to be abortive, and the site still remains inoperative as an Early Years setting. With the approval of the Charities Commission, the former Trustees of ABC Pre-school very generously passed to us the cash balance, and some equipment, for which we are very grateful, and the cash will be shown in the accounts for 2023. The site is still vacant, and the Management Team awaits initiative from Suffolk County Council, whereupon we still aspire to use that site as a fifth setting for our Charity.

Our Charity is justifiably proud of our OFSTED ratings, with all our settings rated "Outstanding" or "Good". In addition, those settings with a "Good" rating also have "Outstanding" elements. We recognise the professionalism of our Management Team, and Staff in those settings for their efforts in achieving such distinction in our quality of provision.

The Trustees delegate the day-to-day executive management of our Charity to a very capable Management Team chaired by our Treasurer, Michael O'Brien and our settings are under the inspirational leadership of Group Manager, Hayley Aherne, who is ably assisted by our Office Manager/Personnel Manager, Rebecca Finch. Unfortunately, during the early part of 2022, our longest serving member of staff, and Hayley Aherne's deputy, Karen Mason, resigned due to ill health. The Board of Trustees, and the staff are extremely grateful to Karen for the loyal and inspirational service she provided over many years, and we wish her well in her retirement.

The Management Team keeps Trustees fully informed at all times of any matters arising, and our continuing success is down to their leadership, and the hard work and dedication of our Staff, now routinely numbering in excess of 55 each month.

Careful budgeting and management of resources has enabled us to expand the Charity's operation, and to continuously update, and upgrade the fabric of our settings along with the toys and learning equipment which are vital to our mission, and the Trustees are grateful to all the Staff for their immensely hard work. Trustees and the Management Team are committed to apply the Charity's resources to continue to invest in improved facilities, and seek to recruit and retain skilled and competent staff to facilitate excellence in our service delivery. Our current reserves are testament to the success of our Charity, and its workforce over many years, and it also demonstrates that the Management Team have the resources to acquire the much needed additional accommodation just as soon as suitable premises become available.

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023
(CONTINUED)

Annual Report (continued):

During 2019, the Trustees approved the setting up of a hardship fund (initially resourced with a general reserve fund of £5,000) and it is intended that the fund be available to alleviate hardship of parents and/or staff. It is further testimony to the caring Christian ethos that has been a founding principle of our Charity since its inception. We are grateful to God to be able to continue to provide this service to our local community.

FINANCIAL REVIEW

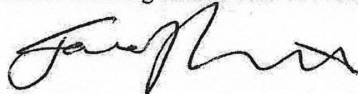
The Charity's financial position is as set out in the attached accounts and is considered satisfactory.

Reserves Policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives, and to maintain a high level of quality equipment and learning materials, and to maintain a safe and high quality environment for our children's care and learning. It is also necessary to make appropriate provisions for contingencies. During the year 2022, the Charity made further transfers to the building fund in anticipation that future expenditure especially on provision of space and facilities designed to make provision for children with special needs. The Charity's reserves at the financial year end are in a very healthy state and trustees hope to build on this firm foundation in future years to achieve our continuing goals and mission. As each year proceeds, further provision of funding will be made to the building fund, due to heavy demand locally for our provision of early Years Childcare, and those resources have been deployed to meet continuing demand for the charity's service provision. It is expected that contributions will be maintained in the future depending on the resources available, and ongoing assessment of future demand. Trustees are also determined to hold sufficient reserves to enable the Charity to meet anticipated committed outgoings for a period of up to 12 months in the event of a reduction or loss of income in the event of any contingencies.

PLANS FOR FUTURE PERIODS

The Trustees are keenly aware of the growing community and the need to provide additional childcare spaces to support families moving to the area, as well as meeting substantially increased demand resulting from Government policy in increasing the funding of Early Years places. The management team will continue to seek additional premises, exploring the opportunities provided by the vacant site at Stratford St Mary and any other facilities that may become available. The Charity maintains a healthy cash reserve to enable the trustees to act swiftly should something suitable become available.



Dr Jane Pavitt
Chairman of Trustees, Constable Country Childcare
September, 2024

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2023
(CONTINUED)

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities Sorp 2019 (FRS102);
- 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 material 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 operation.

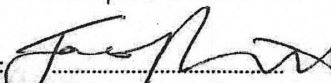
The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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 are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on:

..... 15/9/24

and signed on their behalf by:


.....
Dr Jane Pavitt, Chairman

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CONSTABLE COUNTRY CHILDCARE

Opinion

We have audited the financial statements of Constable Country Childcare (the 'charity') for the year ended 31 December 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. 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 charity's affairs as at 31 December 2023, and of its 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 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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.

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. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the ability of the charity to continue to operate as a going concern providing childcare and the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context are summarised as the Statutory framework for the early years foundation stage.

We identified that the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the existence and valuation of debtors. Our audit procedures to respond to these risks included sample testing of amounts received post year end and enquiries of management where amounts remain unpaid.

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 FRC's website at:

<https://www.frc.org.uk/library/standards-codes-policy/audit-assurance-and-ethics/auditors-responsibilities-for-the-audit/>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

J Mullane Services Limited
30 Ravens Avenue
Halstead
Essex
CO9 1YA

Statement of Financial Activities for the year ended 31 December 2023

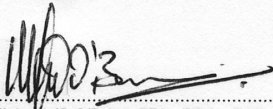
	Notes	Unrestricted				Restricted		TOTAL	
		General Fund		New Building Fund		Building Fund		2023 £	2022 £
		2023 £	2022 £	2023 £	2022 £	2023 £	2022 £		
Income & Endowments from:									
Charitable Activities	2	1,770,581	1,290,814					1,770,581	1,290,814
Expenditure on:									
Charitable Activities	3	1,286,419	1,099,402	9,006	8,859	5,524	5,524	1,300,949	1,113,785
Net Income		484,162	191,412	(9,006)	(8,859)	(5,524)	(5,524)	469,632	177,029
Reconciliation of funds									
Fund balances brought forward		490,319	388,907	558,320	477,179	50,733	56,257	1,099,372	922,343
Transfers between funds			(90,000)		90,000			-	-
Fund balances carried forward		974,481	490,319	549,314	558,320	45,209	50,733	1,569,004	1,099,372

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Balance Sheet as at 31 December 2023

	Notes	Unrestricted		Restricted		TOTAL			
		General Fund		New Building Fund		Building Fund			
		2023	2022	2023	2022	2023	2022		
		£	£	£	£	£	£		
Fixed Assets	4	34,840	45,229	274,314	283,320	45,209	50,733	354,363	379,282
Current Assets									
Debtors	6	134,747	92,523					134,747	92,523
Bank balances		120,798	531,316	275,000	275,000			395,798	806,316
Investments		940,927						940,927	
Cash in hand		0	2,660					0	2,660
		1,196,472	626,499	275,000	275,000	-	-	1,471,472	901,499
Less Current Liabilities									
Creditors	7	256,831	181,409					256,831	181,409
Net Current assets		939,641	445,090	275,000	275,000	-	-	1,214,641	720,090
Total Assets Less Current Liabilities		974,481	490,319	549,314	558,320	45,209	50,733	1,569,004	1,099,372
Net Assets		974,481	490,319	549,314	558,320	45,209	50,733	1,569,004	1,099,372
Represented By:									
Restricted Fund									
Building Fund						45,209	50,733	45,209	50,733
Unrestricted Funds									
General Fund		974,481	490,319					974,481	490,319
New Building Fund				549,314	558,320			549,314	558,320
		974,481	490,319	549,314	558,320	45,209	50,733	1,569,004	1,099,372


 Michael JD O'Brien, FFA., FIPA., FIAB
 Honorary Treasurer

Date 30/9/24

CONSTABLE COUNTRY CHILDCAREIncorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

10

Summary Financial Statements**Statement of Cash Flows for the year ended 31 December 2023**

	2023 £	2022 £
Cash flows from operating activities		
Net cash provided by operating activities	527,749	224,622
Cash flows used in investing activities		
Purchase of fixed assets	0	(32,017)
Sale of fixed assets	0	0
Purchase of investments	(940,927)	
Change in cash and cash equivalents in the year	(413,178)	192,605
Cash and cash equivalents at the beginning of the year	808,976	616,371
Cash and cash equivalents at the end of the year	<u>395,798</u>	<u>808,976</u>
Reconciliation of net income to net cash flow from operating activities		
Net income for the year	469,632	177,029
Depreciation charge	24,919	18,158
(Increase)/Decrease in Debtors	(42,224)	(20,761)
Increase/(Decrease) in Creditors	75,422	50,196
Profit/Loss on disposal of assets	0	0
Net cash provided by operating activities	<u>527,749</u>	<u>224,622</u>
Analysis of cash and cash equivalents		
Bank balances	395,798	806,316
Cash in hand	0	2,660
Total cash & cash equivalents	<u>395,798</u>	<u>808,976</u>

CONSTABLE COUNTRY CHILDCARE
Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals
Summary Financial Statements
Notes to the Accounts for the year ended 31 December 2023

1 ACCOUNTING POLICIES

a) General Information and Basis of Accounting

Constable Country Childcare is an unincorporated charity registered in England. The nature of the charity's operations and principal activities are:

- (1) To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
- (2) To advance the education and training of the persons in the provision of such care, education and recreational facilities.
- (3) To achieve all of the above within a caring Christian ethos

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated).

b) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the 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 only available to be used for the purpose for which they have been received.

c) Going Concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

e) Expenditure

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.

f) Support Costs

The Charity's governance costs are allocated entirely to running of the childcare centres this being the only activity.

g) Fixed Assets

Improvements to Leasehold Property

These improvements are stated at cost less depreciation.

Depreciation

Improvements to The Institute are depreciated over the term of the lease.
 The log cabin is depreciated on a straight line basis over 10 years, this being its estimated useful life.
 Improvements to Woodlands are depreciated over the term of the lease.
 The modular building at Stutton is being depreciated to its residual value over the remaining life of the lease relating to the land it occupies.

Motor Vehicle

Motor vehicles are stated at cost less depreciation.

Depreciation

The motor vehicle is depreciated at 25% on a reducing balance basis.

h) Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

Summary Financial Statements**Notes to the Accounts for the year ended 31 December 2023 (continued)****1 ACCOUNTING POLICIES (CONTINUED)****i) 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.

j) Funds & Reserves**Building Fund**

The Building Fund is a restricted fund representing funds received specifically to finance the improvements to the Institute and unrestricted funds allocated to that purpose. The fund is maintained as equal to the carrying value of the Improvements to the Leasehold Property at the Institute, the East Bergholt Baby unit and the Log Cabin and a transfer is made to or from the General Fund to achieve this.

General Fund

The General Fund is unrestricted, represents the general income and expenditure of the Charity and is available for the general purposes of the Charity

New Building Fund

The New Building Fund represents funds allocated for the acquisition and development of premises for a fourth setting and headquarters for the Charity. It is unrestricted but designated.

2 INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Parents Fees	1,139,894	792,252
Early Years Grant Funding	590,240	484,548
Other (apprentice) grants	-	8,601
Donations Fund raising & interest earned	39,544	4,912
Cost of outings/events recovered	-	-
HMRC covid 19 Furlough & sick pay funding	903	501
Total	1,770,581	1,290,814

3 CHARITABLE ACTIVITIES COSTS

	2023 £	2022 £
Wages & Payroll costs	1,000,689	804,827
Books & Equipment	22,687	39,928
Grants Issued	1,365	-
OFSTED & membership/PLA Ins/MPLC Fees	4,380	6,481
Rent Rates & Room hire	22,782	19,825
Premises Exp/Repair	20,028	24,132
Waste disposal	-	-
Uniforms	2,146	669
Promotion, PR and Advertising	4,388	6,318
Training	4,242	5,270
Electricity & Gas	6,811	5,677
Telephone	3,658	3,469
Materials Consumables & Food	40,506	30,956
Motoring Travel & outings	5,794	5,699
Miscellaneous & Petty Cash Exp	70	13
Donations	-	1,692
Bad debt	18,000	25,000
Abortive Capital Expenditure	-	-
Disposal of assets	-	-
Depreciation of furniture, fixtures and equipment	716	657
Depreciation of Property	15,433	15,286
Depreciation of Motor vehicle	8,770	2,215
Support costs		
Admin Payroll	95,323	94,081
Sundry Admin costs	7,867	6,703
Audit Fee	6,000	6,000
Professional fees	9,294	8,887
Total	1,300,949.00	1,113,785.00

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2023 (continued)

4 FIXED ASSETS

	Leasehold Improvements					2022 Total £
	2023					
	Log Cabin £	Stutton Modular Building £	The Institute £	Woodlands £	Total £	
Cost						
Brought Forward	9,031	172,402	99,431	150,254	431,118	431,118
Additions					0	0
Disposals					0	0
Carried Forward	9,031	172,402	99,431	150,254	431,118	431,118
Depreciation						
Brought Forward	1,806	9,286	48,698	30,050	89,840	74,554
Charge for year	903	2,996	5,524	6,010	15,433	15,286
Carried Forward	2,709	12,282	54,222	36,060	105,273	89,840
Book Value						
At beginning of year	7,225	163,116	50,733	120,204	341,278	356,564
At end of year	6,322	160,120	45,209	114,194	325,845	341,278
Funded by:						
General Fund	6,322				6,322	7,225
Building Fund			45,209		45,209	50,733
New Building Fund		160,120		114,194	274,314	283,320
	6,322	160,120	45,209	114,194	325,845	341,278

	Furniture, fixtures and equipment		Motor Vehicle	
	2023	2022	2023	2022
	Max		Max	
Cost				
Brought Forward	3,582	-	49,435	21,000
Additions	-	3,582		28,435
Carried Forward	3,582	3,582	49,435	49,435
Depreciation				
Brought Forward	657	-	14,356	12,141
Charge for year	716	657	8,770	2,215
Carried Forward	1,373	657	23,126	14,356
Book Value				
At beginning of year	2,925	-	35,079	8,859
At end of year	2,209	2,925	26,309	35,079

The furniture fixtures and equipment, and motor vehicles are funded by the General Fund.

Total fixed assets		
At beginning of year	379,282	365,423
At end of year	354,363	379,282

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2023 (continued)

5 STAFF COSTS

The average number of persons employed by the Charity during the year was

	60	54
The aggregate payroll costs of these persons were:		
Salaries & wages	999,150	820,788
Social Security costs	70,169	58,471
Pension costs	26,693	19,649
	1,096,012	898,908
This total is allocated as follows:		
Wages & Payroll costs	1,000,689	804,827
Admin payroll	95,323	94,081
	1,096,012	898,908

Trustees Remuneration and Key Management Personnel

Trustees are not remunerated or paid expenses for acting as Trustees.

As provided in the constitution the following Trustees are employed by the Charity in the roles shown:

Their salary and benefits were as follows:

	Salary	Social Security Cost	Pension	Total	Total
Hayley Aherne - Group Leader	96,877	12,114	3,875	112,866	93,666
Michael O'Brien - Management Committee Chairman and Treasurer	19,067	1,375	843	21,275	17,232
These, together with the deputy group managers are the key management personnel of the Charity.					
Total benefits paid to the deputy group manager(s)	17,756	1,185	707	19,648	17,210

6 MOVEMENT IN FUNDS

	General Fund £	New Building Fund £	Building Fund £	Total £
Transfers between funds				
To New Building Fund	(90,000)	90,000	-	-
	(90,000)	90,000	-	-
Net Movement in Funds	484,162	(9,006)	(5,524)	469,632
Fund balances brought forward	490,319	558,320	50,733	1,099,372
Fund balances carried forward	884,481	639,314	45,209	1,569,004

Comparatives for movement in funds

	General Fund £	New Building Fund £	Building Fund £	Total £
Transfers between funds				
To New Building Fund	(90,000)	90,000	-	-
	(90,000)	90,000	-	-
Net Movement in Funds	191,412	(8,859)	(5,524)	177,029
Fund balances brought forward	388,907	477,179	56,257	922,343
Fund balances carried forward	490,319	558,320	50,733	1,099,372

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2023 (continued)

	2023	2022
7 DEBTORS		
Income debtors	121,818	92,164
Other debtors	0	0
Prepayments	0	359
	<u>121,818</u>	<u>92,523</u>
8 CREDITORS		
Expenditure creditors	250,831	110,445
Other creditors	6,000	6,000
Deferred Income	0	64,965
	<u>256,831</u>	<u>181,409</u>

9 OPERATING LEASES

The total minimum lease payments falling due over the lease term are as follows:

Within 1 year
Between 2 and 5 years
After 5 years

	Land and Buildings	
	2023	2022
	2,000	2,000
	8,000	8,000
	6,000	8,000
	<u>16,000</u>	<u>18,000</u>

10 RELATED PARTY TRANSACTIONS

The following related party transactions were carried out during the year:

Mark Aherne, husband of Hayley Aherne, is employed by the charity as is Bethany Aherne, daughter of Hayley Aherne, and Mrs Hannah Fraser, sister of Hayley Aherne, their salaries being as follows:

	Salary	Social Security Cost	Pension	Total	Total
Mark Aherne	41,696	4,477	1,662	47,834	51,079
Bethany Aherne	1,227	0	36	1,264	1,114
Hannah Fraser	15,711	910	471	17,091	16,929

CONSTABLE COUNTRY CHILDCARE

England & Wales - Charity number 1122021

Accounts

CONSTABLE COUNTRY CHILDCARE

CHARITY REGISTRATION NUMBER 1122021

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2022

THE CONSTABLE COUNTRY CHILDCARE
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	Constable Country Childcare
Charity Registered Number:	1122021
Address of Principal Office:	c/o Pengarth, Church Lane, Brantham. Manningtree Essex. CO11 1QD
Trustees:	
The Trustees who served during the year and to the date of this report were:-	
Chairman	Revd Canon Stephne van der Toom (retired: 30 April 2023) Dr Jane Pavitt
Treasurer	Mr Michael JD O'Brien Mr James Harward Mrs HayleyAherne Mrs Gill Mitchell
Clerk to the Charity:	Mr Michael JD O'Brien
Bankers:	Barclays Bank plc; Metro Bank plc
Auditor.	J Mullane Services Limited, 30 Ravens Avenue, Halstead , Essex. CO9 1YA

STRUCTURE GOVERNANCE AND MANAGEMENT

a. Governing Document

Constitution dated 21 February, 2017

b. Methods adopted for recruitment and appointment of Trustees

Trustees are appointed in accordance with the Constitution. Some appointments are ex-officio. As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees and ratified at the Annual meeting.

c. Policies and Procedures adopted for the induction and training of Trustees

New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee(s) is/are provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.

d. Organisational Structure of the Charity

The day-to-day executive management of the Charity is delegated by Trustees to a Management Committee, comprising appropriately qualified individuals. The chairman of that committee is a Trustee, (and the appointed Treasurer). The other members of the Management Committee are the Charity's Group Manager, and Deputy Manager. The Management

Committee reports to the Board of Trustees, and may co-opt other suitably qualified individuals from time to time as necessary.

e. Related Parties

The only related party transactions are employment related and included in the notes to these accounts.

f. Statement of Major Risks

Through the employment of professional advisors, and by delegation of the management of the Charity to appropriately professionally qualified members of the Management Committee, the Trustees seek to ensure that all of the Charity's management and decision making processes take full account of, and comply with relevant legislation and regulatory controls.

CONSTABLE COUNTRY CHILDCARE
ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

OBJECTIVES AND ACTIVITIES

The Objects of the Charity are:

- (1) To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
- (2) To advance the education and training of the persons in the provision of such care, education and recreational facilities.
- (3) To achieve all of the above within a caring Christian ethos.

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

Application of Income

All income received, from whatever source, is applied in full to the running of the charity, and to the achievement of the Charity's aims.

ACHIEVEMENTS AND PERFORMANCE

Annual Report:

As Chair of Trustees of Constable Country Childcare, for the first time in this role, I am very happy to report on another very successful year for our busy Charity. First of all, it is appropriate in this report to pay tribute to the Reverend Canon Stephne van der Toorn for her many years of service to our Charity in her capacity as our Chairman, a role she performed with great compassion, skill, tact and inspiration. Thank you Stephne, and we wish you and Joop a much deserved, happy and long retirement.

The year 2022 saw the Charity coping admirably with the continuing effects, and after effects of the Covid 19 pandemic, as well as operating near to capacity, in extended premises in the case of our setting at East Bergholt. During 2021 we were able to negotiate with Suffolk County Council for the taking over of almost all of the space available at the Cherry Blossom Childrens' Centre – thereby practically doubling the space for East Bergholt Young Explorers. During 2022 this was quickly filled almost to capacity.

Thanks in no small part to the dedication, and hard work of our staff, our turnover for the second year running exceeded £1 million, and I am pleased to say that Mr James Mullane of J Mullane Services Limited continues to act for our Charity as our auditor for 2022 and the ensuing year 2023. The Charity has remained in surplus, and after provisions, and transfers to reserves we are pleased to report a modest surplus of £177,029.

It is a declared policy of the Trustees that after making appropriate provisions for unforeseen contingencies, that the Charity's reserve funds should be utilized for providing improvements to fabric and facilities for our children and staff, and be applied to significant provision of additional space and facilities for existing, and future users of the Charity's services, with a newly determined emphasis on providing additional space and facilities specifically designed to provide for children with special needs.

Trustees are also determined to hold sufficient reserves to enable the Charity to meet anticipated committed outgoings for a period of up to 12 months in the event of a reduction, or loss of income in the event of any contingency. During 2022 the executive team continued a prolonged and ongoing search for new accommodation units, with little tangible success, but I am pleased to report that in the early stages of 2023 Trustees were successful in negotiations with the PCC of St Michael's Brantham, in securing agreement to purchase the freehold of The Institute - the original setting for the Charity's precursor provision named St Michael's Pre-school and Playgroup – which operated for many decades from the 1960s.

Throughout the year our staff worked tirelessly under (at times) difficult circumstances. Much work and dedication went into the effort required to occupy the additional space at the Cherry Blossom Childrens' Centre, and staff are regularly operating in sessions at most settings where we are working at capacity within the limits laid down by OFSTED. The fact that we survived another year, showing an increase in turnover, and also maintaining a surplus is testimony to the efforts of our Staff and Management Team. We face further challenges as we are aware that Government plans increases in the eligibility for Early Years funding for 2 year old children, added to which we see the prospect of further increases in demand for our services from the now very evident building work on two large residential developments in East Bergholt. The story of our Charity is, indeed, one of an Early Years provider delivering its mission of excellence in affordable childcare provision, within a caring Christian ethos, which would appear to be very much in demand.

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Annual Report (continued):

Now that our East Bergholt setting has doubled its space availability, (all of which appears to have been fully utilized), the Management Team has determined that in the next planning cycle our main objective should be consolidation in our current position and configuration, not least due to significant challenges experienced across the sector in recruitment of suitable numbers of qualified staff. Despite this caveat, The Executive continues to seek opportunities to acquire more premises in order to meet the anticipated demand created as result of Government policy, as well as the future potential demand indicated by local residential developments.

The report last year on possible acquisition of the site/building of ABC Pre-school at Stratford St Mary proved to be abortive, and the site still remains inoperative as an Early Years setting. With the approval of the Charities Commission, the former Trustees of ABC Pre-school very generously passed to us the cash balance, and some equipment, for which we are very grateful, and the cash will be shown in the accounts for 2023. The site is still vacant, and the Management Team awaits initiative from Suffolk County Council, whereupon we still aspire to use that site as a fifth setting for our Charity.

Our Charity is justifiably proud of our OFSTED ratings, with all our settings rated “Outstanding” or “Good”. In addition, those settings with a “Good” rating also have “Outstanding” elements. We recognise the professionalism of our Management Team, and Staff in those settings for their efforts in achieving such distinction in our quality of provision.

The Trustees delegate the day-to-day executive management of our Charity to a very capable Management Team chaired by our Treasurer, Michael O'Brien and our settings are under the inspirational leadership of Group Manager, Hayley Aherne, who is ably assisted by our Office Manager/Personnel Manager, Rebecca Finch. Unfortunately, during the early part of 2022, our longest serving member of staff, and Hayley Aherne's deputy, Karen Mason, resigned due to ill health. The Board of Trustees, and the staff are extremely grateful to Karen for the loyal and inspirational service she provided over many years, and we wish her well in her retirement.

The Management Team keeps Trustees fully informed at all times of any matters arising, and our continuing success is down to their leadership, and the hard work and dedication of our Staff, now routinely numbering in excess of 55 each month.

Careful budgeting and management of resources has enabled us to expand the Charity's operation, and to continuously update, and upgrade the fabric of our settings along with the toys and learning equipment which are vital to our mission, and the Trustees are grateful to all the Staff for their immensely hard work. Trustees and the Management Team are committed to apply the Charity's resources to continue to invest in improved facilities, and seek to recruit and retain skilled and competent staff to facilitate excellence in our service delivery. Our current reserves are testament to the success of our Charity, and its workforce over many years, and it also demonstrates that the Management Team have the resources to acquire the much needed additional accommodation just as soon as suitable premises become available.

During 2019, the Trustees approved the setting up of a hardship fund (initially resourced with a general reserve fund of £5,000) and it is intended that the fund be available to alleviate hardship of parents and/or staff. It is further testimony to the caring Christian ethos that has been a founding principle of our Charity since its inception. We are grateful to God to be able to continue to provide this service to our local community.

FINANCIAL REVIEW

The Charity's financial position is as set out in the attached accounts and is considered satisfactory.

Reserves Policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives, and to maintain a high level of quality equipment and learning materials, and to maintain a safe and high quality environment for our children's care and learning. It is also necessary to make appropriate provisions for contingencies. During the year 2022, the Charity made further transfers to the building fund in anticipation that future expenditure especially on provision of space and facilities designed to make provision for children with special needs. The Charity's reserves at the financial year end are in a very healthy state and trustees hope to build on this firm foundation in future years to achieve our continuing goals and mission. As each year proceeds, further provision of funding will be made to the building fund, due to heavy demand locally for our provision of early Years Childcare, and those resources have been deployed to meet continuing demand for the charity's service provision. It is expected that contributions will be maintained in the future depending on the resources available, and ongoing assessment of future demand. Trustees are also determined to hold sufficient reserves to enable the Charity to meet anticipated committed outgoings for a period of up to 12 months in the event of a reduction or loss of income in the event of any contingencies.

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

PLANS FOR FUTURE PERIODS

The Trustees are keenly aware of the growing community and the need to provide additional childcare spaces to support families moving to the area. The management team will continue to seek additional premises, exploring the opportunities provided by the vacant site at Stratford St Mary and any other facilities that may become available. The trust maintains a healthy cash reserve to enable the trustees to act swiftly should something suitable become available.



Dr Jane Pavin
Chairman of Trustees, Constable Country Childcare
September, 2023

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2022 (CONTINUED)

STATEMENT OF TRUSTEES' RESONSIBILITIES

The Trustees 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).

The law applicable to charities In England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

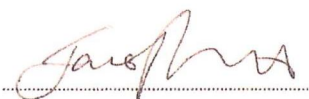
- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities Sorp 2019 (FRS102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material 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 operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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 are responsible for the maintenance and Integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on: 17/10/2023

and signed on their behalf by:



Dr Jane Pavitt, Chairman

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CONSTABLE COUNTRY CHILDCARE

Opinion

We have audited the financial statements of Constable Country Childcare (the 'charity') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. 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 charity's affairs as at 31 December 2022, and of its 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 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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.

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. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITORS REPORT (CONTINUED)

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the ability of the charity to continue to operate as a going concern providing childcare and the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context are summarised as the Statutory framework for the early years foundation stage.

We identified that the greatest risk of material impact on the financial statements from irregularities, including fraud, to be the existence and valuation of debtors. Our audit procedures to respond to these risks included sample testing of amounts received post year end and enquiries of management where amounts remain unpaid.

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 FRC's website at:

<https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

J Mullane Services Limited

J Mullane Services Limited
30 Ravens Avenue
Halstead
Essex
CO9 1YA

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals
Summary Financial Statements

Statement of Financial Activities for the year ended 31 December 2022

	Notes	Unrestricted				Restricted		TOTAL	
		General Fund		New Building Fund		Building Fund		2022	2021
		2022 £	2021 £	2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
Income & Endowments from:									
Charitable Activities	2	1,290,814	1,046,550					1,290,814	1,046,550
Expenditure on:									
Charitable Activities	3	1,099,402	913,110	8,859	8,999	5,524	6,528	1,113,785	928,637
Net Income		191,412	133,440	(8,859)	(8,999)	(5,524)	(6,528)	177,029	117,913
Reconciliation of funds									
Fund balances brought forward		388,907	255,467	477,179	486,178	56,257	62,785	922,343	804,430
Transfers between funds		(90,000)		90,000				-	-
Fund balances carried forward		490,319	388,907	558,320	477,179	50,733	56,257	1,099,372	922,343

Balance Sheet as at 31 December 2022

	Notes	Unrestricted				Restricted		TOTAL	
		General Fund		New Building Fund		Building Fund		2022	2021
		2022 £	2021 £	2022 £	2021 £	2022 £	2021 £	2022 £	2021 £
Fixed Assets	4	45,229	16,987	283,320	292,179	50,733	56,257	379,262	365,423
Current Assets									
Debtors	6	92,523	71,762					92,523	71,762
Bank balances		531,316	430,336	275,000	185,000			806,316	615,336
Cash in hand		2,660	1,035					2,660	1,035
		626,499	503,133	275,000	185,000	-	-	901,499	688,133
Less Current Liabilities									
Creditors	7	181,409	131,213					181,409	131,213
Net Current assets		445,090	371,920	275,000	185,000	-	-	720,090	556,920
Total Assets Less Current Liabilities		490,319	388,907	558,320	477,179	50,733	56,257	1,099,372	922,343
Net Assets		490,319	388,907	558,320	477,179	50,733	56,257	1,099,372	922,343
Represented By:									
Restricted Fund									
Building Fund						50,733	56,257	50,733	56,257
Unrestricted Funds									
General Fund		490,319	388,907					490,319	388,907
New Building Fund				558,320	477,179			558,320	477,179
		490,319	388,907	558,320	477,179	50,733	56,257	1,099,372	922,343



Michael JD O'Brien, FFA., FIPA., FIAB
Honorary Treasurer

Date: 17/10/23

CONSTABLE COUNTRY CHILDCAREIncorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

10

Summary Financial Statements**Statement of Cash Flows for the year ended 31 December 2022**

	2022 £	2021 £
Cash flows from operating activities		
Net cash provided by operating activities	224,622	156,172
Cash flows used in investing activities		
Purchase of fixed assets	(32,017)	(9,031)
Sale of fixed assets	0	0
Change in cash and cash equivalents in the year	192,605	147,141
Cash and cash equivalents at the beginning of the year	616,371	469,230
Cash and cash equivalents at the end of the year	<u>808,976</u>	<u>616,371</u>
Reconciliation of net income to net cash flow from operating activities		
Net income for the year	177,029	117,913
Depreciation charge	18,158	18,379
(Increase)/Decrease in Debtors	(20,761)	(9,218)
Increase/(Decrease) in Creditors	50,196	28,094
Profit/Loss on disposal of assets	0	1,004
Net cash provided by operating activities	<u>224,622</u>	<u>156,172</u>
Analysis of cash and cash equivalents		
Bank balances	806,316	615,336
Cash in hand	2,660	1,035
Total cash & cash equivalents	<u>808,976</u>	<u>616,371</u>

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2022

1 ACCOUNTING POLICIES

a) General Information and Basis of Accounting

Constable Country Childcare is an unincorporated charity registered in England. The nature of the charity's operations and principal activities are:

- (1) To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
- (2) To advance the education and training of the persons in the provision of such care, education and recreational facilities.
- (3) To achieve all of the above within a caring Christian ethos

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated).

b) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the 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 only available to be used for the purpose for which they have been received.

c) Going Concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalued by voluntary staff or others which are not reflected in the accounts.

e) Expenditure

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.

f) Support Costs

The Charity's governance costs are allocated entirely to running of the childcare centres this being the only activity.

g) Fixed Assets

Improvements to Leasehold Property

These improvements are stated at cost less depreciation.

Depreciation

Improvements to The Institute are depreciated over the term of the lease.

The log cabin is depreciated on a straight line basis over 10 years, this being its estimated useful life.

Improvements to Woodlands are depreciated over the term of the lease.

The modular building at Stutton is being depreciated to its residual value over the remaining life of the lease relating to the land it occupies.

Motor Vehicle

Motor vehicles are stated at cost less depreciation.

Depreciation

The motor vehicle is depreciated at 25% on a reducing balance basis.

h) Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

Summary Financial Statements**Notes to the Accounts for the year ended 31 December 2022 (continued)****1 ACCOUNTING POLICIES (CONTINUED)****i) 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.

j) Funds & Reserves**Building Fund**

The Building Fund is a restricted fund representing funds received specifically to finance the improvements to the Institute and unrestricted funds allocated to that purpose. The fund is maintained as equal to the carrying value of the Improvements to the Leasehold Property at the Institute, the East Bergholt Baby unit and the Log Cabin and a transfer is made to or from the General Fund to achieve this.

General Fund

The General Fund is unrestricted, represents the general income and expenditure of the Charity and is available for the general purposes of the Charity

New Building Fund

The New Building Fund represents funds allocated for the acquisition and development of premises for a fourth setting and headquarters for the Charity. It is unrestricted but designated.

2 INCOME FROM CHARITABLE ACTIVITIES

	2022 £	2021 £
Parents Fees	792,252	617,235
Early Years Grant Funding	484,548	410,172
Other (apprentice) grants	8,601	8,400
Donations Fund raising & interest earned	4,912	9,059
Cost of outings/events recovered	-	-
HMRC covid 19 Furlough & sick pay funding	501	1,684
Total	1,290,814	1,046,550

3 CHARITABLE ACTIVITIES COSTS

	2022 £	2021 £
Wages & Payroll costs	804,827	642,531
Books & Equipment	39,928	44,593
OFSTED & membership/PLA Ins/MPLC Fees	6,481	4,732
Rent Rates & Room hire	19,825	17,332
Premises Exp/Repair	24,132	30,981
Waste disposal	-	8,679
Uniforms	669	1,635
Promotion, PR and Advertising	6,318	6,167
Training	5,270	4,799
Electricity & Gas	5,677	6,594
Telephone	3,469	2,660
Materials Consumables & Food	30,956	25,371
Motoring Travel & outings	5,699	4,383
Miscellaneous & Petty Cash Exp	13	337
Donations	1,692	-
Bad debt	25,000	-
Abortive Capital Expenditure	-	1,004
Disposal of assets	657	-
Depreciation of furniture, fixtures and equipment	15,286	15,426
Depreciation of Property	2,215	2,953
Depreciation of Motor vehicle	-	-
Support costs	-	-
Admin Payroll	94,081	83,178
Sundry Admin costs	6,703	10,768
Audit Fee	6,000	6,000
Professional fees	8,887	8,514
Total	1,113,785.00	928,637.00

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2022 (continued)

4 FIXED ASSETS

	Leasehold Improvements					2021 Total £
	2022	2022				
	Log Cabin £	Stutton Modular Building £	The Institute £	Woodlands £	Total £	
Cost						
Brought Forward	9,031	172,402	99,431	150,254	431,118	424,597
Additions					0	9,031
Disposals					0	(2,510)
Carried Forward	9,031	172,402	99,431	150,254	431,118	431,118
Depreciation						
Brought Forward	903	6,437	43,174	24,040	74,554	60,634
Charge for year	903	2,849	5,524	6,010	15,286	13,920
Carried Forward	1,806	9,286	48,698	30,050	89,840	74,554
Book Value						
At beginning of year	8,128	165,965	56,257	126,214	356,564	363,963
At end of year	7,225	163,116	50,733	120,204	341,278	356,564
Funded by:						
General Fund	7,225				7,225	8,128
Building Fund			50,733		50,733	56,257
New Building Fund		163,116		120,204	283,320	292,179
	7,225	163,116	50,733	120,204	341,278	356,564

	Furniture, fixtures and equipment		Motor Vehicle	
	2022	2021	2022	2021
	Max		Max	
Cost				
Brought Forward	-	-	21,000	21,000
Additions	3,582	-	28,435	0
Carried Forward	3,582	-	49,435	21,000
Depreciation				
Brought Forward	-	-	12,141	9,188
Charge for year	657	-	2,215	2,953
Carried Forward	657	-	14,356	12,141
Book Value				
At beginning of year	-	-	8,859	11,812
At end of year	2,925	-	35,079	8,859

The furniture fixtures and equipment, and motor vehicles are funded by the General Fund.

Total fixed assets		
At beginning of year		375,775
At end of year	379,282	365,423

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Summary Financial Statements**Notes to the Accounts for the year ended 31 December 2022 (continued)****5 STAFF COSTS**

The average number of persons employed by the Charity during the year was

54 54

The aggregate payroll costs of these persons were:

Salaries & wages	820,788	677,267
Social Security costs	58,471	29,875
Pension costs	19,649	18,567
	<u>898,908</u>	<u>725,709</u>
This total is allocated as follows:		
Wages & Payroll costs	804,827	642,531
Admin payroll	94,081	83,178
	<u>898,908</u>	<u>725,709</u>

Trustees Remuneration and Key Management Personnel

Trustees are not remunerated or paid expenses for acting as Trustees.

As provided in the constitution the following Trustees are employed by the Charity in the roles shown:

Their salary and benefits were as follows:

	Salary	Social Security Cost	Pension	Total	Total
Hayley Aherne - Group Leader	89,335	11,586	3,573	104,494	93,666
Michael O'Brien - Management Committee Chairman and Treasurer	17,382	1,193	695	19,270	17,232
These, together with the deputy group managers are the key management personnel of the Charity.					
Total benefits paid to the deputy group managers	0	0	0	0	17,210

6 MOVEMENT IN FUNDS

	General Fund £	New Building Fund £	Building Fund £	Total £
Transfers between funds				
To New Building Fund	(90,000)	90,000	-	-
	<u>(90,000)</u>	<u>90,000</u>	<u>-</u>	<u>-</u>
Net Movement in Funds	191,412	(8,859)	(5,524)	177,029
Fund balances brought forward	388,907	477,179	56,257	922,343
Fund balances carried forward	<u>490,319</u>	<u>558,320</u>	<u>50,733</u>	<u>1,099,372</u>
Comparatives for movement in funds				
Transfers between funds				
To New Building Fund	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net Movement in Funds	133,440	(8,999)	(6,528)	117,913
Fund balances brought forward	255,467	486,178	62,785	804,430
Fund balances carried forward	<u>388,907</u>	<u>477,179</u>	<u>56,257</u>	<u>922,343</u>

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2022 (continued)

7 DEBTORS

Income debtors
Other debtors
Prepayments

	2022	2021
Income debtors	92,164	71,407
Other debtors	0	0
Prepayments	359	356
	92,523	71,762

8 CREDITORS

Expenditure creditors
Other creditors
Deferred Income

	2022	2021
Expenditure creditors	110,445	63,686
Other creditors	6,000	6,000
Deferred Income	64,965	61,527
	181,409	131,213

9 OPERATING LEASES

The total minimum lease payments falling due over the lease term are as follows:

Within 1 year
Between 2 and 5 years
After 5 years

	Land and Buildings	
	2022	2021
Within 1 year	2,000	2,000
Between 2 and 5 years	8,000	8,000
After 5 years	8,000	10,000
	18,000	20,000

10 RELATED PARTY TRANSACTIONS

The following related party transactions were carried out during the year:

Mark Aherne, husband of Hayley Aherne, is employed by the charity as are Robert and Bethany Aherne, children of Hayley Aherne, and Mrs Hannah Fraser, sister of Hayley Aherne, their salaries being as follows:

	Salary	Social Security	Pension	Total	Total
Mark Aherne	44,219	5,093	1,768	51,079	27,491
Robert Aherne	0	0	0	0	2,081
Bethany Aherne	1,083	0	31	1,114	3,087
Hannah Fraser	15,723	733	473	16,929	14,827

CONSTABLE COUNTRY CHILDCARE

England & Wales - Charity number 1122021

Accounts

CONSTABLE COUNTRY CHILDCARE

CHARITY REGISTRATION NUMBER 1122021

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2021

THE CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Constable Country Childcare
 Charity Registered Number: 1122021
 Address of Principal Office: c/o Pengarth, Church Lane, Brantham, Manningtree Essex. CO11 1QD

Trustees:
 The Trustees who served during the year and to the date of this report were:-

Chairman Revd Canon Stephne van der Toom
 Treasurer Mr Michael JD O'Brien
 Dr Jane Pavitt
 Mr James Harward
 Mrs Hayley/Aheme
 Mrs Gill Mitchell

Clerk to the Charity: Mr Michael JD O'Brien

Bankers: Barclays Bank plc; Metro Bank plc

Auditor: J Mullane Services Limited, 4 River Close, Halstead, Essex, CO9 1LZ

STRUCTURE GOVERNANCE AND MANAGEMENT

- a. Governing Document
 Constitution dated 21 February, 2017
- b. Methods adopted for recruitment and appointment of Trustees
 Trustees are appointed in accordance with the Constitution. Some appointments are ex-officio. As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees and ratified at the Annual meeting.
- c. Policies and Procedures adopted for the induction and training of Trustees
 New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee(s) is/are provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.
- d. Organisational Structure of the Charity
 The day-to-day executive management of the Charity is delegated by Trustees to a Management Committee, comprising appropriately qualified individuals. The chairman of that committee is a Trustee, (and the appointed Treasurer). The other members of the Management Committee are the Charity's Group Manager, and Deputy Manager. The Management Committee reports to the Board of Trustees, and may co-opt other suitably qualified individuals from time to time as necessary.
- e. Related Parties
 The only related party transactions are employment related and included in the notes to these accounts.
- f. Statement of Major Risks
 Through the employment of professional advisors, and by delegation of the management of the Charity to appropriately professionally qualified members of the Management Committee, the Trustees seek to ensure that all of the Charity's management and decision making processes take full account of, and comply with relevant legislation and regulatory controls.

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

OBJECTIVES AND ACTIVITIES

The Objects of the Charity are:

- (1) To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
- (2) To advance the education and training of the persons in the provision of such care, education and recreational facilities.
- (3) To achieve all of the above within a caring Christian ethos.

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

Application of Income

All income received, from whatever source, is applied in full to the running of the charity, and to the achievement of the Charity's aims.

ACHIEVEMENTS AND PERFORMANCE

Annual Report:

As Chair of Trustees of Constable Country Childcare, once again I am very happy to report on a challenging but nevertheless, successful year. The year 2021 saw the Charity coping admirably with the continuing effects, and after effects of the Covid 19 pandemic. As in the year 2020, for many months during lockdown we were again pleased to be able to provide childcare for essential workers as we did our very best to follow Government guidelines and meet expectations.

Thanks in no small part to the dedication, and hard work of our staff, our Income for the first time exceeded £1 million, which has resulted in the Charity's need for a full audit, and we are pleased to announce that following an invitation to tender, the Charity has appointed Mr James Mullane of J Mullane Services Limited as our auditor for the ensuing three years. The Charity has returned to surplus, following the small deficit in 2020, and after provisions, and transfers to reserves we are pleased to report a modest surplus of £117,911.

It is a declared policy of the Trustees that after making appropriate provisions for unforeseen contingencies, that the Charity's reserve funds should be utilized for providing improvements to fabric and facilities for our children and staff, and be applied to significant provision of additional space and facilities for existing, and future users of the Charity's services, with a newly determined emphasis on providing additional space and facilities specifically designed to provide for children with special needs. Trustees are also determined to hold sufficient reserves to enable the Charity to meet anticipated committed outgoings for a period of up to 12 months in the event of a reduction, or loss of income in the event of any contingencies.

Throughout the year our staff worked tirelessly under (at times) difficult circumstances, some were furloughed during the period of my report. The fact that we survived another year, showing an increase in turnover, and also a return to surplus is testimony to the efforts of our Staff and Management Team. The generosity of our parents, and the support of the Government enabling survival of the Charity during unprecedented times is very much appreciated. The story of our Charity is, indeed, one of an Early Years provider delivering its mission of excellence in affordable childcare provision, within a caring Christian ethos.

For a number of years we have been operating under pressure at East Bergholt, where the demand for places is greater than our ability to deliver due to lack of space. We have been working on the basis that Suffolk County Council might offer us most of the remaining space available at the Children's Centre. During the latter part of 2020 this prospect materialised, and during the first half of 2021, following much planning, and effort on the part of Staff and Management, we were able to realise our dream of doubling our space at the setting. The Charity invested many hours of effort, and significant funding to provide a modern and newly decorated much increased space at our East Bergholt setting.

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Annual Report (continued):

Now that our East Bergholt setting has doubled its space availability, the Management Team has determined that in the next planning cycle our main objective should be consolidation in our current position and configuration, not least due to significant challenges experienced across the sector in recruitment of suitable numbers of qualified staff. Despite this caveat, as this report is being prepared during the summer of 2022, there is planning in progress to investigate the possible takeover of the Stratford St Mary Early Years setting, which was suddenly forced to close due to staff shortage. Much depends on support from the Trustees of that setting, and the officers at Suffolk County Council, and Trustees are determined to proceed with the utmost caution, to ascertain if such a move might be beneficial to both charities.

Our Charity is justifiably proud of our OFSTED ratings, with all our settings rated “Outstanding” or “Good”. In addition, those settings with a “Good” rating also have “Outstanding” elements. We recognise the professionalism of our Management Team, and Staff in those settings for their efforts in achieving such distinction in our quality of provision.

The Trustees delegate the day-to-day executive management of our Charity to a very capable Management Team chaired by our Treasurer, Michael O'Brien and our settings are under the inspirational leadership of Group Manager, Hayley Aherne, who is ably assisted by our Office Manager, Rebecca Finch. Unfortunately, during the early part of 2022, our longest serving member of staff, and Hayley Aherne's deputy, Karen Mason, resigned due to ill health. The Board of Trustees, and the staff are extremely grateful to Karen for the loyal and inspirational service of our Deputy Manager over many years, and we wish her well in her retirement.

The Management Team keeps Trustees fully informed at all times of any matters arising, and our continuing success is down to their leadership, and the hard work and dedication of our Staff, now routinely numbering in excess of 55 each month.

Careful budgeting and management of resources has enabled us to expand the Charity's operation, and to continuously update, and upgrade the fabric of our settings along with the toys and learning equipment which are vital to our mission, and the Trustees are grateful to all the Staff for their immensely hard work. Trustees and the Management Team are committed to apply the Charity's resources to continue to invest in improved facilities, and seek to recruit and retain skilled and competent staff to facilitate excellence in our service delivery. During 2019, the Trustees approved the setting up of a hardship fund (initially resourced with a general reserve fund of £5,000) and it is intended that the fund be available to alleviate hardship of parents and/or staff. It is further testimony to the caring Christian ethos that has been a founding principle of our Charity since its inception. We are grateful to God to be able to continue to provide this service to our local community.

FINANCIAL REVIEW

The Charity's financial position is as set out in the *attached accounts* and is considered satisfactory.

Reserves Policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives, and to maintain a high level of quality equipment and learning materials, and to maintain a safe and high quality environment for our children's care and learning. It is also necessary to make appropriate provisions for contingencies. During the year 2021, the Charity made further transfers to the building fund in anticipation that future expenditure especially on provision of space and facilities designed to make provision for children with special needs. The Charity's reserves at the financial year end are in a very healthy state and trustees hope to build on this firm foundation in future years to achieve our continuing goals and mission. As each year proceeds, further provision of funding will be made to the building fund, due to heavy demand locally for our provision of early Years Childcare, and those resources have been deployed to meet continuing demand for the charity's service provision. It is expected that contributions will be maintained in the future depending on the resources available, and ongoing assessment of future demand. Trustees are also determined to hold sufficient reserves to enable the Charity to meet anticipated committed outgoings for a period of up to 12 months in the event of a reduction or loss of income in the event of any contingencies.

CONSTABLE COUNTRY CHILDCAREANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)PLANS FOR FUTURE PERIODS

Following a very busy year (2020) which was challenging due to having to cope with the effects of the Covid 19 pandemic, the Management Team concentrated efforts on sustainability, and consolidating its position with the operation of 5 sites, and planning for a doubling of space availability at the East Bergholt setting which came to fruition during the year covered by this report. The charity's management team is also focused on affordability, and on the quality of the Charity's offering of early Years childcare, and this has been rewarded by the achievement of OFSTED "Outstanding" or "Good" at all of the Charity's settings. Those settings with a "Good" rating also achieved "Good" with "Outstanding" elements. The Management team, with the full backing of the Trustees, continues to seek to collaborate with partners in the field of Early Years education locally, and at regional level, and this collaboration has recently paid off again, in the way that Suffolk County Council has granted the Charity a 25 year lease on almost all of the space at the Cherry Blossom Children's Centre, the site of our East Bergholt setting.

Stephne van der Toom (Rev Canon)
Chairman of Trustees, Constable Country Childcare
September, 2022



CONSTABLE COMMRYCHILD CARE CHARITYANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2021 (CONTINUED)STATEMENT OF TRUSTEES' RESONSIBILITIES

The Trustees 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).

The law applicable to charities in England and Wales 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 charity and of the incoming resources and application of resources of the charity for that period.


In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP 2019 (FRS102);
- 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 material 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 operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. 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 are responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on:

17 October 2022


and signed on their behalf by:

.....
 Rev'd Canon Stephane van der Toorn, Chairman

INDEPENDENT AUDITORS REPORT TO THE TRUSTEES OF CONSTABLE COUNTRY CHILDCARE

Opinion

We have audited the financial statements of Constable Country Childcare (the 'charity') for the year ended 31 December 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. 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 charity's affairs as at 31 December 2021, and of its 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 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 responsibilities for the audit of the financial statements section of our report. We are independent of the charity 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 charity'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.

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. The trustees are responsible for the other information contained within the annual report. 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.

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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charity has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees 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 charity'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 charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtained an understanding of the legal and regulatory frameworks within which the charity operates, focusing on those laws and regulations that have a direct effect on the ability of the charity to continue to operate as a going concern providing childcare and the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context are summarised as the Statutory framework for the early years foundation stage.

We identified that the greatest risk of material impact on the financial statements from irregularities, including fraud, is to be the existence and valuation of debtors. Our audit procedures to respond to these risks included sample testing of amounts received post year end and enquiries of management where amounts remain unpaid.

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.

Independent AUDITORS REPORT (Continued)

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fir-description-of-the-auditor%E2%80%99s-responsibilities-for-> This description forms part of our auditor's report.

Other matters which we are required to address

We were appointed by the trustees to audit the financial statements for the period ending 31 December 2021. The comparative figures were not subject to audit as the charity was below the audit threshold.

Use of our report

This report is made solely to the charity'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 charity's 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



J Mullane Services Limited
4 River Close
Halstead
Essex

27/10/2022

Statement of Financial Activities for the year ended 31 December 2021

	Notes	General Fund		Unrestricted New Building Fund		Restricted Building Fund		TOTAL	
		2021	2020	2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£	£	£
Income & Endowments from: Charitable Activities	2	1,046,550	876,848					1,046,550	876,848
Expenditure on: Charitable Activities	3	913,110	745,267	8,999	9,458	6,528	8,813	928,637	763,538
Net Income		133,440	131,581	(8,999)	(9,458)	(6,528)	(8,813)	117,913	113,310
Reconciliation of funds									
Fund balances brought forward		255,467	264,410	486,178	355,112	62,785	71,598	804,430	691,120
Fund balances carried forward		388,907	255,467	477,179	486,178	56,257	62,785	922,343	804,430

Balance Sheet as at 31 December 2021

	Notes	General Fund		Unrestricted New Building Fund		Restricted Building Fund		TOTAL	
		2021	2020	2021	2020	2021	2020	2021	2020
		£	£	£	£	£	£	£	£
Fixed Assets	4	16,987	11,812	292,179	301,178	56,257	62,785	365,423	375,775
Current Assets									
Debtors	6	71,762	62,544					71,762	62,544
Bank balances		430,336	283,880	185,000	185,000			615,336	468,880
Cash in hand		1,035	350					1,035	350
Less Current Liabilities									
Creditors	7	503,133	346,774	185,000	185,000	-	-	688,133	531,774
Net Current assets		131,213	103,119					131,213	103,119
Total Assets Less Current Liabilities		371,920	243,655	185,000	185,000	-	-	556,920	428,655
Net Assets		388,907	255,467	477,179	486,178	56,257	62,785	922,343	804,430
Represented By:		388,907	255,467	477,179	486,178	56,257	62,785	922,343	804,430
Restricted Fund									
Building Fund						56,257	62,785	56,257	62,785
Unrestricted Funds									
General Fund		388,907	255,467	477,179	486,178			388,907	255,467
New Building Fund								477,179	486,178
Total		388,907	255,467	477,179	486,178	56,257	62,785	922,343	804,430



Michael JD O'Brien, FFA., FIPA., FIAB
Honorary Treasurer

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Summary Financial Statements

10

Statement of Cash Flows for the year ended 31 December 2021

	2021 £	2020 £
Cash flows from operating activities		
Net cash provided by operating activities	156,172	132,573
Cash flows used in investing activities		
Purchase of fixed assets	(9,031)	(120,524)
Abortive capital expenditure	0	2,946
Change in cash and cash equivalents in the year	<u>147,141</u>	<u>14,995</u>
Cash and cash equivalents at the beginning of the year	469,230	454,021
Cash and cash equivalents at the end of the year	<u><u>616,371</u></u>	<u><u>469,016</u></u>
Reconciliation of net income to net cash flow from operating activities		
Net income for the year	117,913	113,310
Depreciation charge	18,379	19,263
(Increase)/Decrease in Debtors	(9,218)	0
Increase/(Decrease) in Creditors	28,094	0
Profit/Loss on disposal of assets	1,004	0
Net cash provided by operating activities	<u><u>156,172</u></u>	<u><u>132,573</u></u>
Analysis of cash and cash equivalents		
Bank balances	615,336	468,880
Cash in hand	1,035	350
Total cash & cash equivalents	<u><u>616,371</u></u>	<u><u>469,230</u></u>

CONSTABLE COUNTRY CHILDCARE
Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals
Summary Financial Statements
Notes to the Accounts for the year ended 31 December 2021

1 ACCOUNTING POLICIES

a) General Information and Basis of Accounting

Constable Country Childcare is an unincorporated charity registered in England. The nature of the charity's operations and principal activities are:

- (1) To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
- (2) To advance the education and training of the persons in the provision of such care, education and recreational facilities.
- (3) To achieve all of the above within a caring Christian ethos

The charity constitutes a public benefit entity as defined by FRS 102. 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated).

b) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the 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 only available to be used for the purpose for which they have been received.

c) Going Concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

e) Expenditure

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.

f) Support Costs

The Charity's governance costs are allocated entirely to running of the childcare centres this being the only activity.

g) Fixed Assets

Improvements to Leasehold Property

These improvements are stated at cost less depreciation.

Depreciation

Improvements to The Institute are depreciated over the term of the lease.

The log cabin is depreciated on a straight line basis over 10 years, this being its estimated useful life.

Improvements to Woodlands are depreciated over the term of the lease.

The modular building at Stutton is being depreciated to its residual value over the remaining life of the lease relating to the land it occupies.

Motor Vehicle

Motor vehicles are stated at cost less depreciation.

Depreciation

The motor vehicle is depreciated at 25% on a reducing balance basis.

h) Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

CONSTABLE COUNTRY CHILDCARE
Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals
Summary Financial Statements
Notes to the Accounts for the year ended 31 December 2021 (continued)

1 ACCOUNTING POLICIES (CONTINUED)

i) 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.

j) Funds & Reserves Building Fund

The Building Fund is a restricted fund representing funds received specifically to finance the improvements to the Institute and unrestricted funds allocated to that purpose. The fund is maintained as equal to the carrying value of the improvements to the Leasehold Property at the Institute, the East Bergholt Baby unit and the Log Cabin and a transfer is made to or from the General Fund to achieve this.

General Fund

The General Fund is unrestricted, represents the general income and expenditure of the Charity and is available for the general purposes of the Charity

New Building Fund

The New Building Fund represents funds allocated for the acquisition and development of premises for a fourth setting and headquarters for the Charity. It is unrestricted but designated.

2 INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Parents Fees		
Early Years Grant Funding	617,235	426,622
Other (apprentice) grants	410,172	371,406
Donations Fund raising & interest earned	8,400	8,620
Cost of outings/events recovered	9,059	527
HMRC covid 19 Furlough & sick pay funding	-	73
	1,884	69,600
Total	1,046,550	876,848

3 CHARITABLE ACTIVITIES COSTS

	2021 £	2020 £
Wages & Payroll costs	642,531	549,574
Books & Equipment	44,593	40,055
OFSTED & membership/PLA Ins/MPLC Fees	4,732	4,632
Rent Rates & Room hire	17,332	19,884
Premises Exp/Repair	30,981	13,043
Waste disposal	8,679	-
Uniforms	1,635	1,218
Promotion, PR and Advertising	6,167	3,145
Training	4,799	4,721
Electricity & Gas	6,594	5,165
Telephone	2,660	2,403
Materials Consumables & Food	25,371	17,959
Motoring Travel & outings	4,383	3,174
Miscellaneous & Petty Cash Exp	337	1,003
Abortive Capital Expenditure	-	-
Depreciation of Property	15,426	15,325
Disposal of assets	1,004	-
Depreciation of Motor vehicle	2,953	3,938
Support costs		
Admin Payroll	83,178	61,163
Sundry Admin costs	10,768	6,981
Auditor Fees	6,000	-
Independent Examination	-	1,020
Professional fees	8,514	6,189
Total	928,637	763,538

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2021 (continued)

4 FIXED ASSETS

	2021				2020	
	Log Cabin £	Stutton Modular Building £	The Institute £	Leasehold Improvements Woodlands £	Total £	Total £
Cost						
Brought Forward	2,510	172,402	99,431	150,254	424,597	307,019
Additions	9,031				9,031	120,524
Abortive Expenditure	(2,510)				(2,510)	(2,946)
Carried Forward	9,031	172,402	99,431	150,254	431,118	424,597
Depreciation						
Brought Forward	1,506	3,448	37,650	18,030	60,634	45,309
Charge for year	(603)	2,989	5,524	6,010	13,920	15,325
Carried Forward	903	6,437	43,174	24,040	74,564	60,634
Book Value						
At beginning of year	1,004	168,954	61,781	132,224	363,963	261,710
At end of year	8,128	165,965	56,257	126,214	356,564	363,963

Funded by:

General Fund	8,128				8,128	0
Building Fund		165,965	56,257		56,257	62,785
New Building Fund				126,214	292,179	301,178
	8,128	165,965	56,257	126,214	356,564	363,963

Motor Vehicle

	2021		2020	
	Max			
Cost				
Brought Forward				
Additions		21,000		21,000
Carried Forward				0
Depreciation			21,000	21,000
Brought Forward				
Charge for year		9,188		5,250
Carried Forward		2,853		3,938
Book Value		12,141		9,188
At beginning of year			11,812	15,750
At end of year		8,859	11,812	11,812

The motor vehicle is funded by the General Fund.

Total fixed assets

At beginning of year	375,775	277,460
At end of year	365,423	375,775

CONSTABLE COUNTRY CHILDCARE
Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2021 (continued)

5 STAFF COSTS

The average number of persons employed by the Charity during the year was

	54	55
The aggregate payroll costs of these persons were:		
Salaries & wages	677,267	568,499
Social Security costs	29,874	27,507
Pension costs	18,567	14,731
	<u>725,709</u>	<u>610,737</u>
This total is allocated as follows:		
Wages & Payroll costs	642,531	549,574
Admin payroll	83,178	61,163
	<u>725,709</u>	<u>610,737</u>

Trustees Remuneration and Key Management Personnel

Trustees are not remunerated or paid expenses for acting as Trustees.

As provided in the constitution the following Trustees are employed by the Charity in the roles shown: Their salary and benefits were as follows:

	Salary	Social Security Cost	Pension	Total	Total
Hayley Aherne - Group Leader	80,454	9,884	3,328	93,666	88,127
Michael O'Brien - Management Committee Chairman and Treasurer	15,646	956	631	17,232	16,539
These, together with the deputy group managers are the key management personnel of the Charity.					
Total benefits paid to the deputy group managers	15,644	939	626	17,210	15,947

With the exception of Hayley Aherne, detailed above, no employees received more than £60,000

6 MOVEMENT IN FUNDS

	General Fund	New Building Fund	Building Fund	Total
	£	£	£	£
Transfers between funds				
Re Depreciation of Property	-	-	-	-
Re Improvements to Woodlands	-	-	-	-
Re East Bergholt building aborted expenditure	-	-	-	-
Re Stutton modular building additions	-	-	-	-
To New Building Fund	-	-	-	-
	-	-	-	-
	-	-	-	-
Net Movement in Funds	133,440.00	(8,999)	(6,528)	117,913.00
Fund balances brought forward	255,467.00	486,178.00	62,785.00	804,430.00
Fund balances carried forward	388,907.00	477,179.00	56,257.00	922,343.00

Comparatives for movement in funds

	General Fund	New Building Fund	Building Fund	Total
	£	£	£	£
Transfers between funds				
Re Depreciation of Property	-	-	-	-
Re Improvements to Woodlands	-	-	-	-
Re East Bergholt building aborted expenditure	(120,524)	120,524	-	-
Re Stutton modular building additions	(20,000)	20,000	-	-
To New Building Fund	(140,524)	140,524.00	-	-
	-	-	-	-
Net Movement in Funds	(8,943)	131,066.00	(8,813)	113,310.00
Fund balances brought forward	264,410.00	355,112.00	71,598.00	691,120.00
Fund balances carried forward	255,467.00	486,178.00	62,785.00	804,430.00

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2021 (continued)

7 DEBTORS

	2021	2020
Income debtors	72,441	55,605
Other debtors	0	6,512
Prepayments	356	427
	72,797	62,544

8 CREDITORS

Expenditure creditors	63,685	46,167
Other creditors	6,000	1,020
Deferred Income	61,527	55,932
	131,212	103,119

9 OPERATING LEASES

The total minimum lease payments falling due over the lease term are as follows:

	2021	2020
Within 1 year	2,000	2,000
Between 2 and 5 years	8,000	8,000
After 5 years	10,000	12,000
	20,000	22,000

10 RELATED PARTY TRANSACTIONS

The following related party transactions were carried out during the year:

Mark Aheme, husband of Hayley Aheme, is employed by the charity as are Robert and Bethany Aheme, children of Hayley Aheme, and Mrs Hannah Fraser, sister of Hayley Aheme, their salaries being as follows:

	Salary	Social Security Cost	Pension	Total
Mark Aheme	24,368	2,148	975	27,491
Robert Aheme	2,081	0	0	2,081
Bethany Aheme	2,913	85	89	3,087
Hannah Fraser	13,673	736	418	14,827
				15,705
				1,503
				4,661
				10,848

CONSTABLE COUNTRY CHILDCARE

England & Wales - Charity number 1122021

Accounts

CONSTABLE COUNTRY CHILDCARE

CHARITY REGISTRATION NUMBER 1122021

FINANCIAL ACCOUNTS

FOR THE YEAR ENDED 31 DECEMBER 2020

THE CONSTABLE COUNTRY CHILDCARE

**ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020**

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name: Constable Country Childcare

Charity Registered Number: 1122021

Address of Principal Office: c/o Pengarth, Church Lane, Brantham, Manningtree Essex. CO11 1QD

Trustees:

The Trustees who served during the year and to the date of this report were:-

Chairman	Rev'd Canon Stephne van der Toom
Treasurer	Mr Michael JD O'Brien Dr Jane Pavitt Mr James Harward Mrs Hayley Aherne Mrs Gil Mitchell
Clerk to the Charity:	Mr Michael JD O'Brien
Bankers:	Barclays Bank plc; Metro Bank plc
Independent Examiner:	Simon Welling, Certified Accountant Haines Watts, Town Wall House, Balkeme Hill, Colchester, Essex CO3 3AD.

STRUCTURE GOVERNANCE AND MANAGEMENT

- a. **Governing Document**
Constitution dated 21 February, 2017
- b. **Methods adopted for recruitment and appointment of Trustees**
Trustees are appointed in accordance with the Constitution. Some appointments are ex-officio. As vacancies for Trustees arise applications are sought from potential candidates known to the Trustees and other suitable local people. Applicants are then considered by the Trustees and appointments made by resolution of the Trustees and ratified at the Annual meeting.
- c. **Policies and Procedures adopted for the induction and training of Trustees**
New Trustees are briefed by the Clerk and the existing Trustees on the history and activities of the Charity. They are provided with a copy of the Charity Commission publication "The Essential Trustee" detailing their responsibilities and providing guidance on being a Trustee. The new Trustee(s) is/are provided with a copy of the Charity Scheme and the latest independently examined accounts and minutes.
- d. **Organisational Structure of the Charity**
The day-to-day executive management of the Charity is delegated by Trustees to a Management Committee, comprising appropriately qualified individuals. The chairman of that committee is a Trustee, (and the appointed Treasurer). The other members of the Management Committee are the Charity's Group Manager, and Deputy Manager. The Management Committee reports to the Board of Trustees, and may co-opt other suitably qualified individuals from time to time as necessary.
- e. **Related Parties**
There are none
- f. **Statement of Major Risks**
Through the employment of professional advisors, and by delegation of the management of the Charity to appropriately professionally qualified members of the Management Committee, the Trustees seek to ensure that all of the Charity's management and decision making processes take full account of, and comply with relevant legislation and regulatory controls.

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

OBJECTIVES AND ACTIVITIES

The Objects of the Charity are:

- (1) To provide the necessary facilities for the daily care, recreation and education of children, during school hours, and out of school hours and throughout holidays, in the villages of Brantham and East Bergholt in the county of Suffolk, and in surrounding areas accessible to the facilities provided by the Charity, including and serving the surrounding areas of North Essex, and South Suffolk.
- (2) To advance the education and training of the persons in the provision of such care, education and recreational facilities.
- (3) To achieve all of the above within a caring Christian ethos.

These activities are considered to be for the public benefit and in running the Charity the Trustees have regard for the Charity Commission guidance on public benefit.

Application of Income

All income received, from whatever source, is applied in full to the running of the charity, and to the achievement of the Charity's aims.

ACHIEVEMENTS AND PERFORMANCE

Annual Report:

As Chair of Trustees of Constable Country Childcare, once again I am very happy to report on a challenging but nevertheless, successful year. The year 2020 saw the Charity coping admirably with the awful effects of the Covid 19 pandemic. For many months during lockdown we were pleased to be able to provide childcare for essential workers as we did our very best to follow Government guidelines and meet expectations.

Despite the adverse effects of the pandemic, thanks to the generosity of parents in making a contribution to the Charity, and also to the fact that Government funding was largely maintained at pre-Covid levels, for 2020, total income was only approximately £50,000 lower than the previous year, and only a small deficit of £8,943 was incurred after all transfers to reserves and provisions were met.

Throughout the year our staff worked tirelessly under very difficult circumstances, many were furloughed during the period of my report. The fact that we survived showing such a small deficit is testimony to the efforts of our Staff and Management Team. The generosity of our parents, and the support of the Government enabling survival of the Charity during unprecedented times is very much appreciated. The story of our Charity is, indeed, one of an Early Years provider delivering its mission of excellence in affordable childcare provision, within a caring Christian ethos.

For a number of years we have been operating under pressure at East Bergholt, where the demand for places is greater than our ability to deliver due to lack of space. We have been working on the basis that Suffolk County Council might offer us most of the remaining space available at the Children's Centre. During the financial year this prospect materialised, and during the first half of 2021, following much planning, and effort on the part of Staff and Management, we were able to realise our dream of doubling our space at the setting.

Another aspect of the pandemic saw the Management Team considering the possible impact and threats to the survival of the Charity which might result from loss of a key member of the Management Team. This prompted an interesting, and very beneficial risk assessment, followed by a detailed planning exercise in strategies to cope with the absence of a senior member of the team in the event of accident or illness (however caused). This task has been fully documented, and demonstrates best practice on the part of Management and Trustees in discharging their duties of care to the Charity.

Now that our East Bergholt setting has doubled its space availability, the Management Team has determined that in the next planning cycle our main objective should be consolidation in our current position and configuration, not least due to significant challenges experienced across the sector in recruitment of suitable numbers of qualified staff.

Our Charity is justifiably proud of our OFSTED ratings, with East Bergholt and 2 settings in Brantham rated "Outstanding", our other settings (St Michael's Pre-school, and Stutton Young Explorers) are rated "Good" (with areas rated as Outstanding). We recognise the professionalism of our Management Team, and Staff in those settings.

CONSTABLE COUNTRY CHILDCARE

ANNUAL REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)

ACHIEVEMENTS AND PERFORMANCE (CONTINUED)

Annual Report (continued):

The Trustees delegate the day to day executive management of our Charity to a very capable Management Team chaired by our Treasurer, Michael O'Brien and our settings are under the inspirational leadership of Group Manager, Hayley Aheme, who is ably assisted by her deputy, Karen Mason. The Management Team keep Trustees fully informed at all times of any matters arising, and our continuing success is down to their leadership, and the hard work and dedication of our Staff, now routinely numbering in excess of 55 each month.

Careful budgeting and management of resources has enabled us to expand the Charity's operation, and to continuously update, and upgrade the fabric of our settings and the toys and learning equipment which are vital to our mission, and the Trustees are grateful to all the Staff for their immensely hard work. Trustees and the Management Team are committed to apply the Charity's resources to continue to invest in improved facilities, and seek to recruit and retain skilled and competent staff to facilitate excellence in our service delivery. During 2019 the Trustees approved the setting up of a hardship fund (initially resourced with a general reserve fund of £5,000) and it is intended that the fund be available to alleviate hardship of parents and/or staff. It is further testimony to the caring Christian ethos that has been a founding principle of our Charity since its inception. We are grateful to God to be able to continue to provide this service to the community.

Stephne van der Toom (Rev Canon)
Chairman of Trustees, Constable Country Childcare
July, 2021

FINANCIAL REVIEW

The Charity's financial position is as set out in the *attached accounts* and is considered satisfactory.

Reserves Policy

The Charity's policy on reserves is to maintain sufficient reserves to enable the Charity to continue to achieve its principal objectives, and to maintain a high level of quality equipment and learning materials, and to maintain a safe and high quality environment for our children's care and learning. It is also necessary to make appropriate provisions for contingencies. During 2016 Trustees made further provision to the New Building fund of £47,000 due to an assessment that resources would be needed in 2017 to complete planned work to develop the Caretaker's former bungalow at the Brooklands Primary School site to provide a fifth setting and administrative headquarters for our charity. The Charity's reserves at the financial year end are in a very healthy state and trustees hope to build on this firm foundation in future years to achieve our continuing goals and mission. In successive years further provision of funding was made to the building fund, due to heavy demand locally for our provision of early Years Childcare, and those resources have been deployed to meet continuing demand for the charity's service provision. It is expected that contributions will be maintained in the future depending on the resources available, and ongoing assessment of future demand.

PLANS FOR FUTURE PERIODS

Following a very busy year (2020) which was challenging due to having to cope with the effects of the Covid 19 pandemic, the Management Team concentrated efforts on sustainability, and consolidating its position with the operation of 5 sites, and planning for a doubling of space availability at the East Bergholt setting (which came to fruition in 2021 as this report is being prepared) The charity's management team is also focused on affordability, and on the quality of the Charity's offering of early Years childcare, and this has been rewarded by the achievement of OFSTED "Outstanding" ratings at 3 settings, and the other two achieving "Good" with "Outstanding" elements. The Management team, with the full backing of the Trustees, continues to seek to collaborate with partners in the field of Early Years education locally, and at regional level, and this collaboration has recently paid off again, in the way that Suffolk County Council has granted the Charity a 25 year lease on almost all of the space at the Cherry Blossom Children's Centre, the site of our East Bergholt setting.

CONSTABLE COUNTRY CHILDCARE CHARITY**ANNUAL REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 DECEMBER 2020 (CONTINUED)****STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 material 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 operation.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed.

The Trustees 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 are responsible for the maintenance and integrity of the Charity and financial information included on the Charity Commissions website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees on:21/9/21.....

and signed on their behalf by:

.....
Rev'd Canon Stephne van der Toorn, Chairman

**INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF CONSTABLE COUNTRY CHILDCARE
FOR THE YEAR ENDED 31 DECEMBER 2020**

I report to the Trustees on my examination of the accounts of the above charity for the year ended 31 December 2020 as set out on the attached pages 6 to 11.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

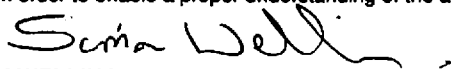
Independent examiner's statement

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Association of Chartered Certified Accountants.

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

- The accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



SIMON WELLING
CERTIFIED ACCOUNTANT
HAINES WATTS
Town Wall House
Balkeme Hill
Colchester
Essex CO3 3AD

21 September 2021

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals
Summary Financial Statements

Statement of Financial Activities for the year ended 31 December 2020


	Notes	Unrestricted				Restricted		TOTAL	
		General Fund		New Building Fund		Building Fund		2020	2019
		2020	2019	2020	2019	2020	2019	2020	2019
		£	£	£	£	£	£	£	
Income & Endowments from:									
Charitable Activities									
Parents Fees		426,622	534,996					426,622	534,996
Early Years Grant Funding		371,406	389,034					371,406	389,034
Other (apprentice) grants		8,620	-					8,620	-
Donations Fund raising & interest earned		527	2,213					527	2,213
Cost of outings/events recovered		73	-					73	-
HMRC covid 19 Furlough funding		69,600	-					69,600	-
Total		876,848	926,243	-	-	-	-	876,848	926,243
Expenditure on:									
Charitable Activities									
Wages & Payroll costs	3	549,574	587,572					549,574	587,572
Books & Equipment		40,055	25,339					40,055	25,339
OFSTED & membership/PLA Ins/MPLC Fees		4,632	5,208					4,632	5,208
Rent Rates & Room hire		19,884	19,434					19,884	19,434
Premises Exp/Repair		13,043	15,748					13,043	15,748
Waste disposal			41						41
Uniforms		1,218	497					1,218	497
Promotion, PR and Advertising		3,145	3,487					3,145	3,487
Training		4,721	6,210					4,721	6,210
Electricity & Gas		5,165	5,788					5,165	5,788
Telephone		2,403	2,892					2,403	2,892
Consumables & Food		17,959	27,755					17,959	27,755
Motoring Travel & outings		3,174	3,409					3,174	3,409
Miscellaneous & Petty Cash Exp		1,003	1,120					1,003	1,120
Aborive Capital Expenditure	2	2,946						2,946	
Depreciation of Property	2	15,325	11,877					15,325	11,877
Depreciation of Motor vehicle	2	3,938	5,250					3,938	5,250
Support costs									
Admin Payroll	3	61,163	46,030					61,163	46,030
Sundry Admin costs		6,981	7,642					6,981	7,642
Independent Examination		1,020	1,000					1,020	1,000
Professional fees		6,189	10,136					6,189	10,136
Total		763,538	786,415	-	-	-	-	763,538	786,415
Net Income		113,310	139,828	-	-	-	-	113,310	139,828
Transfers between funds									
Re Depreciation of Property		15,325	11,877	(9,458)	(8,010)	(5,867)	(5,867)	-	-
Re Improvements to Woodlands		-	-	-	-	-	-	-	-
Re East Bergholt building aborted expenditure		2,946	-	-	-	(2,946)	-	-	-
Re Stutton modular building additions		(120,524)	(51,878)	120,524	51,878	-	-	-	-
To New Building Fund		(20,000)	(50,000)	20,000	50,000	-	-	-	-
		(122,253)	(90,001)	131,066	95,868	(8,813)	(5,867)	-	-
Net Movement in Funds		(8,943)	49,827	131,066	95,868	(8,813)	(5,867)	113,310	139,828
Fund balances brought forward		264,410	214,583	355,112	259,244	71,598	77,465	691,120	551,292
Fund balances carried forward		255,467	264,410	486,178	355,112	62,785	71,598	804,430	691,120

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Gate

Balance Sheet as at 31 December 2020

	Notes	General Fund		Unrestricted New Building Fund		Restricted Building Fund		TOTAL	
		2020 £	2019 £	2020 £	2019 £	2020 £	2019 £	2020 £	2019 £
Fixed Assets	2	11,812	15,759	301,178	180,112	62,785	71,528	375,778	277,460
Current Assets									
Debtors	4	62,544	69,228					62,544	69,228
Bank balances		283,680	268,671	188,000	188,000			469,680	463,671
Cash in hand		389	380					389	380
		346,774	347,249	188,000	188,000			591,774	512,249
Less Current Liabilities									
Creditors	5	103,119	88,689					103,119	88,689
Net Current assets		243,655	258,560	188,000	188,000	-	-	488,655	413,660
Net Assets		255,467	284,410	488,178	368,112	62,785	71,528	804,480	691,120
Represented By:									
Restricted Fund									
Building Fund						62,785	71,528	62,785	71,528
Unrestricted Funds									
General Fund		255,467	284,410					255,467	284,410
New Building Fund				488,178	368,112			488,178	368,112
		255,467	284,410	488,178	368,112	62,785	71,528	804,480	691,120


 Michael JD O'Brien, FFA, FPA, FIAB

 Managing Treasurer

Date 1/3/21

CONSTABLE COUNTRY CHILDCAREIncorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
and Stutton Seals

8

Summary Financial Statements**Statement of Cash Flows for the year ended 31 December 2020**

	2020 £	2019 £
Cash flows from operating activities		
Net cash provided by operating activities	132,787	95,633
Cash flows used in investing activities		
Purchase of fixed assets	(120,524)	(72,878)
Abortive capital expenditure	2,946	
Change in cash and cash equivalents in the year	<u>15,209</u>	<u>22,755</u>
Cash and cash equivalents at the beginning of the year	454,021	431,266
Cash and cash equivalents at the end of the year	<u><u>469,230</u></u>	<u><u>454,021</u></u>
Reconciliation of net income to net cash flow from operating activities		
Net income for the year	113,310	139,828
Depreciation charge	19,263	17,127
(Increase)/Decrease in Debtors	(4,316)	5,612
Increase/(Decrease) in Creditors	4,530	(66,934)
Net cash provided by operating activities	<u><u>132,787</u></u>	<u><u>95,633</u></u>
Analysis of cash and cash equivalents		
Bank balances	468,880	453,671
Cash in hand	350	350
Total cash & cash equivalents	<u><u>469,230</u></u>	<u><u>454,021</u></u>

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2020

1 ACCOUNTING POLICIES

a) Basis of Accounting

These Accounts have been prepared using the historical cost accounting rules and they comply with applicable Accounting Standards and Statements of Recommended Practice (SORP FRS102 version).

b) Fund Accounting

Unrestricted funds are available to spend on activities that further any of the purposes of the 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 only available to be used for the purpose for which they have been received.

c) Going Concern

The accounts are prepared on a going concern basis as there are no material uncertainties about the Charity's ability to continue.

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.

Donations and other voluntary income are reflected in the accounts for the period in which they are received. Donations in kind are recognised by the Charity when received except in the case of services provided free or undervalue by voluntary staff or others which are not reflected in the accounts.

e) Expenditure

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.

f) Support Costs

The Charity's governance costs are allocated entirely to running of the childcare centres this being the only activity.

g) Fixed Assets

Improvements to Leasehold Property

These improvements are stated at cost.

Depreciation

Improvements to The Institute are depreciated over the term of the lease.

The log cabin is depreciated on a straight line basis over 10 years, this being its estimated useful life.

Improvements to Woodlands are depreciated over the term of the lease.

The modular building at Stutton is depreciated on a straight line basis over 50 years, this being its estimated useful life.

Motor Vehicle

Motor vehicles are stated at cost.

Depreciation

The motor vehicle is depreciated at 25% on a reducing balance basis.

h) Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

i) 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.

j) Funds & Reserves

Building Fund

The Building Fund is a restricted fund representing funds received specifically to finance the improvements to the Institute and unrestricted funds allocated to that purpose. The fund is maintained as equal to the carrying value of the Improvements to the Leasehold Property at the Institute, the East Bergholt Baby unit and the Log Cabin and a transfer is made to or from the General Fund to achieve this.

General Fund

The General Fund is unrestricted, represents the general income and expenditure of the Charity and is available for the general purposes of the Charity

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery and Stutton Seals

Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2020 (continued)

1 ACCOUNTING POLICIES (CONTINUED)

j) Funds & Reserves (continued)

New Building Fund

The New Building Fund represents funds allocated for the acquisition and development of premises for a fourth setting and headquarters for the Charity. It is unrestricted but designated.

2 FIXED ASSETS

Buildings

The Log Cabin is depreciated over 10 years.

The Institute, Church Lane and Rectory Lane, Brantham is occupied under a lease which expires on 23 October 2031 and the improvements are depreciated on a straight line basis over that term.

The East Bergholt baby unit is not yet complete and will not be proceeded with and the cost has been written off as abortive.

The improvements to Woodlands, the former caretakers bungalow at Brooklands School, are depreciated over the 25 year term of the lease.

The Stutton modular building was complete during the year ended 31 December 2020 and is depreciated over 50 years.

	2020					2019	
	Log Cabin £	Stutton Modular Building £	The Institute £	Leasehold Improvements East Bergholt Baby Unit £	Woodlands £	Total £	Total £
Cost							
Brought Forward	2,510	51,878	99,431	2,946	150,254	307,019	255,141
Additions	-	120,524	-	-	-	120,524	51,878
Abortive Expenditure				(2,946)		(2,946)	
Carried Forward	<u>2,510</u>	<u>172,402</u>	<u>99,431</u>		<u>150,254</u>	<u>424,597</u>	<u>307,019</u>
Depreciation							
Brought Forward	1,255		32,034		12,020	45,309	33,432
Charge for year	251	3,448	5,616		8,010	15,325	11,877
Carried Forward	<u>1,506</u>	<u>3,448</u>	<u>37,650</u>		<u>18,030</u>	<u>60,634</u>	<u>45,309</u>
Book Value							
At beginning of year	1,255	51,878	67,387	2,946	138,234	261,710	221,709
At end of year	<u>1,004</u>	<u>168,954</u>	<u>61,781</u>		<u>132,224</u>	<u>363,963</u>	<u>261,710</u>
Funded by:							
Building Fund	1,004	-	61,781		-	62,785	71,598
New Building Fund	-	168,954	-		132,224	301,178	190,112
	<u>1,004</u>	<u>168,954</u>	<u>61,781</u>		<u>132,224</u>	<u>363,963</u>	<u>261,710</u>

Motor Vehicle

	VW Caddy Max	Total	Total
Cost			
Brought Forward	21,000	21,000	
Additions	-	-	21,000
Carried Forward	<u>21,000</u>	<u>21,000</u>	<u>21,000</u>
Depreciation			
Brought Forward	5,250	5,250	
Charge for year	3,938	3,938	5,250
Carried Forward	<u>9,188</u>	<u>9,188</u>	<u>5,250</u>
Book Value			
At beginning of year	15,750	15,750	
At end of year	<u>11,812</u>	<u>11,812</u>	<u>15,750</u>

The motor vehicle is funded by the General Fund.

Total fixed assets

At beginning of year	277,460	221,709
At end of year	<u>375,775</u>	<u>277,460</u>

CONSTABLE COUNTRY CHILDCARE

Incorporating St Michael's with Brooklands Young Explorers, Cherry Blossom Nursery
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Summary Financial Statements

Notes to the Accounts for the year ended 31 December 2020 (continued)

3 STAFF COSTS

The average number of persons employed by the Charity during the year was

55 58

The aggregate payroll costs of these persons were:

Salaries & wages	568,499	591,717
Social Security costs	27,507	27,300
Pension costs	14,731	14,585
	<u>610,737</u>	<u>633,602</u>

This total is allocated as follows:

Wages & Payroll costs	549,574	587,572
Admin payroll	61,163	46,030
	<u>610,737</u>	<u>633,602</u>

Trustees Remuneration and Key Management Personnel

Trustees are not remunerated or paid expenses for acting as Trustees.

As provided in the constitution the following Trustees are employed by the Charity in the roles shown:

Their salary and benefits were as follows:

	Salary	Social Security Cost	Pension	Total	Total
Hayley Aherne - Group Leader	<u>75,836</u>	<u>9,257</u>	<u>3,033</u>	<u>88,127</u>	<u>80,877</u>
Michael O'Brien - Management Committee Chairman and Treasurer	<u>15,064</u>	<u>872</u>	<u>603</u>	<u>16,539</u>	<u>15,420</u>

These, together with the deputy group managers are the key management personnel of the Charity.

Total benefits paid to the deputy group managers	<u>14,561</u>	<u>803</u>	<u>582</u>	<u>15,947</u>	<u>46,983</u>
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4 DEBTORS

	2020	2019
Income debtors	55,605	57,152
Other debtors	6,512	1,076
Prepayments	427	
	<u>62,544</u>	<u>58,228</u>

5 CREDITORS

Expenditure creditors	46,167	48,433
Other creditors	1,020	1,000
Deferred Income	55,932	49,156
	<u>103,119</u>	<u>98,589</u>

6 RELATED PARTY TRANSACTIONS

The following related party transactions were carried out during the year:

Mark Aherne, husband of Hayley Aherne, is employed by the charity as are Robert and Bethany Aherne, children of Hayley Aherne, and Mrs Hannah Fraser, sister of Hayley Aherne, their salaries being as follows:

	Salary	Social Security Cost	Pension	Total	Total
Mark Aherne	14,178	959	567	15,705	6,312
Robert Aherne	1,503			1,503	556
Bethany Aherne	4,381	141	139	4,661	2,886
Hannah Fraser	10,216	320	312	10,848	59