

# MILNTHORPE FAMILY CENTRE

England & Wales · Charity number 1131829

## Details

---

**Status** Registered

**Legal form** Charitable company

**Company number** [06843338](#)

**Registered** 2009-09-25

**Register** [View on the Charity Commission register](#)

## Contact

---

**Address** Milnthorpe Family Centre  
Joeys Nursery  
Firs Road  
Milnthorpe  
LA7 7QF

**Phone** 01539564090

**Email** [helen@joeysnursery.co.uk](mailto:helen@joeysnursery.co.uk)

**Website** [www.joeysnursery.co.uk](http://www.joeysnursery.co.uk)

## Activities

---

**Objects:** TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE INHABITANTS, AND ESPECIALLY THE PARENTS AND CHILDREN, OF MILNTHORPE AND RANGE-OVER-SANDS AND THE SURROUNDING AREAS, WITHOUT DISTINCTION OF SEX, RACE, DISABILITY, SEXUAL ORIENTATION, OR OF POLITICAL, RELIGIOUS OR OTHER OPINIONS, AND IN PARTICULAR BUT WITHOUT PREJUDICE TO THE FOREGOING;(A) TO RELIEVE POVERTY, SICKNESS AND DISTRESS(B) TO PROMOTE THE PRESERVATION AND PROTECTION OF HEALTH(C) TO ADVANCE THE EDUCATION OF THE INHABITANTS(D) TO ENABLE THE STATUTORY AUTHORITIES, VOLUNTARY ORGANISATIONS AND INHABITANTS TO CO OPERATE IN A COMMON EFFORT TO PROVIDE FACILITIES IN THE INTERESTS OF SOCIAL WELFARE, WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE FOR. THE SAID INHABITANTS.(2) TO ENHANCE THE DEVELOPMENT AND EDUCATION OF CHILDREN PRIMARILY UNDER STATUTORY SCHOOL AGE BY ENCOURAGING PARENTS TO UNDERSTAND AND PROVIDE FOR THE NEEDS OF THEIR CHILDREN THROUGH COMMUNITY GROUPS AND BY:(A) OFFERING APPROPRIATE PLAY, EDUCATION AND CARE FACILITIES AND TRAINING COURSES, TOGETHER WITH THE RIGHT OF PARENTS TO TAKE RESPONSIBILITY FOR AND TO BECOME INVOLVED IN THE ACTIVITIES OF SUCH GROUPS, ENSURING THAT GROUPS OFFER OPPORTUNITIES FOR ALL CHILDREN WHATEVER THEIR RACE, CULTURE, RELIGION, MEANS OR ABILITIES;(B) ENCOURAGING THE STUDY OF THE NEEDS OF SUCH CHILDREN AND THEIR FAMILIES AND PROMOTING PUBLIC INTEREST IN A RECOGNITION OF SUCH NEEDS;(C) INSTIGATING AND ADHERING TO FURTHERING THE AIMS AND OBJECTS OF THE PRE-SCHOOL LEARNING ALLIANCE

**Activities:** TO PROVIDE CARE, EDUCATION AND SUPPORT OF CHILDREN AND FAMILIES FROM THE SURROUNDING AREA

## Classification

---

- **How:** Provides Other Finance, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Other Charitable Purposes
- **Who:** Children/young People, Other Defined Groups

## Geography

---

- **Area of benefit:** MILNTHORPE AND GRANGE-OVER-SANDS
- Cumbria
- Lancashire

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£486,276	£482,360	-	-
2024-03-31	£391,937	£391,315	-	-
2023-03-31	£379,214	£374,615	-	-
2022-03-31	£341,292	£337,467	-	-
2021-03-31	£315,981	£318,784	-	-

## Trustees

Name	Role	Appointed
JOHN CUSHINE		
Rebecca Louise Lamb		2017-10-06
SHIRLEY BENNETT		2012-10-31
SIMON CHRISTOPHER ANSTEY		
Tejshree Dinkarraai Mistry		2017-10-06

**MILNTHORPE FAMILY CENTRE**

England & Wales - Charity number 1131829

---

# Accounts

---

MILNTHORPE FAMILY CENTRE

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

CHARITY NO. 1131829

**MILNTHORPE FAMILY CENTRE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2025**

Milnthorpe Family Centre exists primarily to provide care, education, and support of children and families from the surrounding area.

**Officers and Directors**

Simon Anstey  
Tejshree Mistry  
Rebecca Lamb  
John Cushnie

Chairman/Secretary  
Treasurer  
Director  
Director

**Office Address:**  
Milnthorpe Family Centre  
Firs Road,  
Milnthorpe,  
Cumbria LA7 7QF  
Tel: 015395 64090  
Email: [katie@joeysnursery.co.uk](mailto:katie@joeysnursery.co.uk)

**Independent Examiner:**  
Andrew Lishman  
Jackson & Graham  
Lynn Garth,  
Gillinggate,  
Kendal,  
Cumbria LA9 4JB

**MILNTHORPE FAMILY CENTRE**  
**DIRECTORS'/TRUSTEES ANNUAL REPORT**  
**FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**Section 1 Legal and Administrative Information**

- Charity Name Milnthorpe Family Centre
- Other names by which the charity is known "Joeys" "Out of School Club"
- Registered Charity Number 1131829
- Company Limited by Guarantee No. 06843338
- For the financial year beginning 1<sup>st</sup> April 2024
- For the financial year ending 31<sup>st</sup> March 2025
- Charity's principal address Firs Road, Milnthorpe,  
Cumbria LA7 7QF
- Names of Charity Trustees and company directors

<b>Name</b>	<b>Office</b>
Simon Anstey	Chairman / Secretary
Tejshree Mistry	Treasurer
Rebecca Lamb	Director
John Cushnie	Director

- Name of person (or body) entitled to appoint Trustees:-  
The Constitution states that "The Officers and Committee Members shall be elected for one year at the Annual General Meeting. Co-opted members may join at any time on the invitation of the Committee but shall retire at the next Annual General Meeting. In the event of the death or resignation of an elected member, the vacancy shall be filled until the next Annual General Meeting by a member appointed by the Committee"
- Description of Charity objectives:-  
To enhance the development of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

**Charity's bankers are:-** Barclays Bank PLC, Barclays Business Centre,  
9 Highgate, Kendal, Cumbria LA9 4DF  
Sort Code: 20-45-28  
Account Number: 03703908

## MFC Annual Report

1st April 2024 – 31st March 2025

- MFC provided childcare and family support services to over 170 local families and over 240 children across Joeys Nursery and Out Of School Club. We work closely with families to help them access free nursery places for all children aged 9 month plus and we ensure that all families are aware of the help available towards the cost of childcare through Tax Free Childcare, Universal/Tax Credits.
- MFC has offered Family Support to families this year these families were experiencing hardship, illness and/or social issues and we supported through offering free childcare. This enables the parent/carer to attend meetings/appointments with other professionals or have respite to deal with/recover from a difficult time.
- MFC has 4 Directors/Charity Trustees in total – John Cushnie, Tejshree Mistry (Treasurer) Rebecca Lamb (Secretary Named safeguarding officer) and Simon Anstey (Chairman Ofsted nominated person), guiding and governing this successful charity forward.
- MFC is run and operated by approx. 21 staff including bank staff. The Directors would like to give their continued thanks to all the employees for their hard work, commitment, and support in all areas of the Charity.
- The accounts show a profit of £3,028.96 and funds have been allocated towards the development of the charity and the improvement/maintenance of the premises and resources.
- MFC leaves 2024/2025 in a position of strength financially, despite the prevailing economic conditions. We go forward into the next year with optimism for the future.
- MFC has valued the partnership practice we have with Westmorland & Furness Council and Milnthorpe Primary School over the past year, and we will continue to develop this in the year ahead.
- MFC would like to take this opportunity to thank all those who have contributed toward the charity and helped ensure we can continue to support families in need as this year we have been lucky enough to receive donations from private donors, Photo Commission and easyfundraising which is a contribution from many families choosing to shop through this app to help us raise funds for our charity.
- MFC would also like to take this opportunity to thank all the families and children that have accessed childcare and support from MFC during the year.

Kind regards

Simon Anstey

 8/1/26.

Chairman

Milnthorpe Family Centre

**MILNTHORPE FAMILY CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2025**

	Note	2025	2024
		Unrestricted Funds	Total Funds
		£	£
<b>INCOMING RESOURCES</b>	<b>2</b>		
Incoming resources from generated funds			
Activities for generating funds		-	-
Other incoming resources		<u>486,276</u>	<u>391,937</u>
<b>TOTAL INCOMING RESOURCES</b>		<b><u>£486,276</u></b>	<b><u>£391,937</u></b>
<b>RESOURCES EXPENDED</b>	<b>3</b>		
Cost of generating funds			
Fundraising activities and other costs		-	-
Governance costs		2,933	2,080
Other resources expended		<u>479,427</u>	<u>389,235</u>
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>£482,360</u></b>	<b><u>£391,315</u></b>
<b>NET INCOMING RESOURCES</b>		3,916	622
<b>NET MOVEMENT IN FUNDS</b>			
<b>Total funds brought forward</b>		<u>64,119</u>	<u>63,497</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£68,035</u></b>	<b><u>£64,119</u></b>

MILNTHORPE FAMILY CENTRE  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2025

	Note	2025 £	2024 £
<b>Fixed Assets</b>			
Fixtures, Fittings & Equipment	5	-	-
Additions at Cost		-	-
Less Depreciation		<u>-</u>	<u>-</u>
<b>Current Assets</b>			
Debtors	6	2,253	4,704
Cash at Bank and in Hand		<u>217,192</u>	<u>151,717</u>
<b>TOTAL CURRENT ASSETS</b>		<b>219,445</b>	<b>156,421</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	<u>151,410</u>	<u>92,302</u>
<b>NET CURRENT ASSETS</b>		<b><u>68,035</u></b>	<b><u>64,119</u></b>
<b>NET ASSETS</b>		<b><u>£68,035</u></b>	<b><u>£64,119</u></b>
 <b>The Funds of the Charity</b>			
Unrestricted income funds:	8	<u>68,035</u>	<u>64,119</u>
<b>TOTAL CHARITY FUNDS</b>		<b><u>£68,035</u></b>	<b><u>£64,119</u></b>

..... Simon Anstey

For and on behalf of the Trustees

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

1. **Basis of preparation**

These accounts have been prepared on the basis of historic cost in accordance with accounting standards; and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005); and the Charities Act. There has been no change to the accounting policies since last year nor have any changes been made to accounts for previous years.

2. **Accounting policies**

**Incoming Resources**

	<u>2025</u>	<u>2024</u>
<b><u>INCOME</u></b>		
SMP & NI Recoverable	8,347	-
Grants & Donations	-	44
Fundraising	-	523
Interest receivable	842	691
Children's Room	342,517	249,385
Baby Room	47,624	61,573
Out of School Club	86,946	77,864
Other Income	-	<u>1,857</u>
<b>TOTAL INCOME</b>	<b><u>£486,276</u></b>	<b><u>£391,937</u></b>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA with the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

Investment income

This is included in the accounts when receivable.

Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

**Expenditure & Liabilities**

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

3. Resources Expended

	<u>2025</u>	<u>2024</u>
<u>EXPENDITURE</u>		
Wages & Salaries	368,339	309,162
Staff Training & Welfare	3,103	324
Advertising	179	160
Premises Expenses	17,819	17,574
Other Grant Usage	227	619
Food Costs	8,556	7,514
Telephone, Postage and Stationery	8,702	6,851
I T Costs	3,544	3,679
Insurance	1,917	1,690
Repairs & Maintenance	8,516	845
Uniforms	680	273
Cleaning & Sundries	16,390	15,090
Bank Charges	156	153
Other Legal & Professional	2,933	2,080
Sundry expenses	712	325
Pension	6,793	5,640
Employers NI	18,451	15,165
Reserve uplift	6,500	-
Bad debts	1,005	-
Travel and Subsistence	18	-
Resources	<u>7,820</u>	<u>4,171</u>
TOTAL EXPENDITURE	<u>£482,360</u>	<u>£391,315</u>

**MILNTHORPE FAMILY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**4. Staff costs**

Gross wages and salaries, employer's national insurance and pension contributions.

**5. Fixed Assets**

	£
<b>At Cost</b>	
At 1 <sup>st</sup> April 2024	<u>21,967</u>
<b>Less Depreciation at 1<sup>st</sup> April 2024</b>	21,967
Depreciation for Year	—
	=
<b>Net Book Value</b>	
At 31 <sup>st</sup> March 2024	—
At 31 <sup>st</sup> March 2025	—

**6. Debtors & Prepayments**

	<u>2025</u>	<u>2024</u>
Trade Debtors	2,253	3,052
Payment in advance	-	36
Prepayments	—	<u>1,616</u>
	<u>2,253</u>	<u>4,704</u>

**MILNTHORPE FAMILY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2025**

**7. Creditors & Accruals Amounts Falling Due Within One Year**

	<u>2025</u>	<u>2024</u>
Unallocated Grants/Reserves Account Split	115,077	75,154
Received in advance	13,145	13,138
Sundry Creditors	1,236	980
Trade Creditors	5,151	-
Accruals	<u>16,801</u>	<u>3,030</u>
	<u>151,410</u>	<u>92,302</u>

**8. Movement of Funds**

	<u>Balance Brought Forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Balance Carried Forward</u>
Unrestricted Funds	64,119	486,276	482,360	68,035

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MILNTHORPE FAMILY CENTRE

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2025 which are set out on pages 4 to 11.

**Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention: -

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A E LISHMAN .....  ..... DATE 8<sup>th</sup> January 2026

Fellow Member of the Association of Accounting Technicians  
Jackson & Graham, Lynn Garth, Gillinggate, Kendal, Cumbria, LA9 4JB

**MILNTHORPE FAMILY CENTRE**

England & Wales - Charity number 1131829

---

# Accounts

---

MILNTHORPE FAMILY CENTRE

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

CHARITY NO. 1131829

MILNTHORPE FAMILY CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2024

Milnthorpe Family Centre exists primarily to provide care, education, and support of children and families from the surrounding area.

**Officers and Directors**

Simon Anstey  
Tejshree Mistry  
Rebecca Lamb  
John Cushnie

Chairman/Secretary  
Treasurer  
Director  
Director

**Office Address:**  
Milnthorpe Family Centre  
Firs Road,  
Milnthorpe,  
Cumbria LA7 7QF  
Tel: 015395 64090  
Email: [katie@joeysnursery.co.uk](mailto:katie@joeysnursery.co.uk)

**Independent Examiner:**  
Andrew Lishman  
Jackson & Graham  
Lynn Garth,  
Gillinggate,  
Kendal,  
Cumbria LA9 4JB

**MILNTHORPE FAMILY CENTRE**  
**DIRECTORS'/TRUSTEES ANNUAL REPORT**  
**FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Section 1 Legal and Administrative Information**

- Charity Name Milnthorpe Family Centre
- Other names by which the charity is known "Joeys" "Out of School Club"
- Registered Charity Number 1131829
- Company Limited by Guarantee No. 06843338
- For the financial year beginning 1<sup>st</sup> April 2023
- For the financial year ending 31<sup>st</sup> March 2024
- Charity's principal address Firs Road, Milnthorpe,  
Cumbria LA7 7QF
- Names of Charity Trustees and company directors

Name	Office
Simon Anstey	Chairman / Secretary
Tejshree Mistry	Treasurer
Rebecca Lamb	Director
John Cushnie	Director

- Name of person (or body) entitled to appoint Trustees:-  
The Constitution states that "The Officers and Committee Members shall be elected for one year at the Annual General Meeting. Co-opted members may join at any time on the invitation of the Committee but shall retire at the next Annual General Meeting. In the event of the death or resignation of an elected member, the vacancy shall be filled until the next Annual General Meeting by a member appointed by the Committee"
- Description of Charity objectives:-  
To enhance the development of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

**Charity's bankers are:-** Barclays Bank PLC, Barclays Business Centre,  
9 Highgate, Kendal, Cumbria LA9 4DF  
Sort Code: 20-45-28  
Account Number: 03703908

## MFC Annual Report

1st April 2023 – 31st March 2024

- MFC provided childcare and family support services to over 162 local families and over 211 children across Joeys Nursery and Out Of School Club. We work closely with families to help them access free nursery places for 2-year-old and 3-4 year old children and we ensure that all families are aware of the help available towards the cost of childcare through Working families, Tax Free Childcare, Universal/Tax Credits.
- MFC has offered Family Support to 9 families this year these families were experiencing hardship, illness and/or social issues and we supported through offering free childcare. This enables the parent/carer to attend meetings/appointments with other professionals or have respite to deal with/recover from a difficult time.
- MFC has 4 Directors/Charity Trustees in total – John Cushnie, Tejshree Mistry (Treasurer) Rebecca Lamb (Secretary Named safeguarding officer) and Simon Anstey (Chairman Ofsted nominated person), guiding and governing this successful charity forward.
- MFC is run and operated by approx. 20 staff including bank staff. The Directors would like to give their continued thanks to all the employees for their hard work, commitment, and support in all areas of the Charity.
- During this financial year we faced unprecedented rises in some expenses particularly resources and PPE equipment. In addition to this there were periods, predominantly within our Koala room, we were running at higher staff: child ratios due to intervals between children moving up and new bookings starting, this did result in some significant losses. The charity did absorb some of the impact and minimised our losses though taking steps to reduce staffing where possible. However, despite our efforts, these combined factors resulted in a loss of £1,304.88.
- While MFC leaves 2023/2024 with a financial loss we remain confident in our position. We go forward into the next year with optimism for the future.
- MFC has valued the partnership practice we have with Westmorland and Furness Council and Milnthorpe Primary School over the past year, and we will continue to develop this in the year ahead.
- MFC would like to take this opportunity to thank all those who have contributed toward the charity and helped ensure we can continue to support families in need as this year we have been lucky enough to receive donations from private donors, Masonic Hall, Milnthorpe Memorial hall Fund and easy fundraising which is a contribution from many families choosing to shop through this app to help us raise funds for our charity.
- MFC would also like to take this opportunity to thank all the families and children that have accessed childcare and support from MFC during the year.

Kind regards

Simon Anstey



Chairman

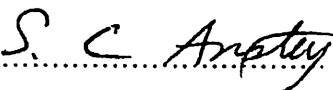
Milnthorpe Family Centre

**MILNTHORPE FAMILY CENTRE**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2024**

	2024			2023
Note	Unrestricted Funds	Total Funds		
	£	£		
<b>INCOMING RESOURCES</b>	<b>2</b>			
Incoming resources from generated funds				
Activities for generating funds	-	-		-
Other incoming resources	<u>391,937</u>	<u>391,937</u>		<u>379,214</u>
<b>TOTAL INCOMING RESOURCES</b>	<b><u>£391,937</u></b>	<b><u>£391,937</u></b>		<b><u>£379,214</u></b>
<b>RESOURCES EXPENDED</b>	<b>3</b>			
Cost of generating funds				
Fundraising activities and other costs	-	-		-
Governance costs	2,080	2,080		1,345
Other resources expended	<u>389,235</u>	<u>389,235</u>		<u>373,270</u>
<b>TOTAL RESOURCES EXPENDED</b>	<b><u>£391,315</u></b>	<b><u>£391,315</u></b>		<b><u>£374,615</u></b>
<b>NET INCOMING RESOURCES</b>	<b>622</b>	<b>622</b>		<b>4,599</b>
<b>NET MOVEMENT IN FUNDS</b>				
<b>Total funds brought forward</b>	<u>63,497</u>	<u>63,497</u>		<u>58,898</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b><u>£64,119</u></b>	<b><u>£64,119</u></b>		<b><u>£63,497</u></b>

MILNTHORPE FAMILY CENTRE  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2024

	Note	2024 £	2023 £
<b>Fixed Assets</b>			
Fixtures, Fittings & Equipment	5	-	-
Additions at Cost		-	-
Less Depreciation		-	-
<b>Current Assets</b>			
Debtors	6	4,704	5,044
Cash at Bank and in Hand		<u>151,717</u>	<u>156,339</u>
<b>TOTAL CURRENT ASSETS</b>		<b>156,421</b>	<b>161,383</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	<u>92,302</u>	<u>97,886</u>
<b>NET CURRENT ASSETS</b>		<b><u>64,119</u></b>	<b><u>63,497</u></b>
<b>NET ASSETS</b>		<b><u>£64,119</u></b>	<b><u>£63,497</u></b>
 <b>The Funds of the Charity</b>			
Unrestricted income funds:	8	<u>64,119</u>	<u>63,497</u>
<b>TOTAL CHARITY FUNDS</b>		<b><u>£64,119</u></b>	<b><u>£63,497</u></b>

  
 ..... Simon Anstey  
 For and on behalf of the Trustees

**MILNTHORPE FAMILY CENTRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

1. **Basis of preparation**

These accounts have been prepared on the basis of historic cost in accordance with accounting standards; and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005); and the Charities Act. There has been no change to the accounting policies since last year nor have any changes been made to accounts for previous years.

2. **Accounting policies**

**Incoming Resources**

	<u>2024</u>	<u>2023</u>
<b><u>INCOME</u></b>		
Grants & Donations	44	-
Fundraising	523	-
Statutory Maternity Pay Claim	-	2,450
Interest receivable	691	127
Children's Room	249,385	231,363
Baby Room	61,573	61,103
Out of School Club	77,864	82,187
Other Income	<u>1,857</u>	<u>1,984</u>
<b>TOTAL INCOME</b>	<b><u>£391,937</u></b>	<b><u>£379,214</u></b>

**MILNTHORPE FAMILY CENTRE**  
**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Recognition of incoming resources**

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

**Incoming resources with related expenditure**

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

**Grants and donations**

Grants and donations are only included in the SoFA with the charity has unconditional entitlement to the resources.

**Contractual income and performance related grants**

This is only included in the SoFA once the related goods or services have been delivered.

**Gifts in kind**

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## MILNTHORPE FAMILY CENTRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024

#### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Investment income

This is included in the accounts when receivable.

#### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### **Expenditure & Liabilities**

#### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

#### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

**MILNTHORPE FAMILY CENTRE**

**NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**Support costs**

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

**3. Resources Expended**

	<b><u>2024</u></b>	<b><u>2023</u></b>
<b><u>EXPENDITURE</u></b>		
Wages & Salaries	309,162	286,090
Staff Training & Welfare	324	1,824
Advertising	160	160
Premises Expenses	17,574	17,236
Other Grant Usage	619	1,979
Food Costs	7,514	15,086
Telephone, Postage and Stationery	6,851	4,166
I T Costs	3,679	8,768
Insurance	1,690	1,560
Repairs & Maintenance	845	471
Uniforms	273	345
Cleaning & Sundries	15,090	14,034
Bank Charges	153	147
Other Legal & Professional	2,080	1,346
Sundry expenses	325	420
Pension	5,640	4,375
Employers NI	15,165	15,718
Refurbishment fund usage	-	58
Travel and Subsistence	-	37
Resources	<b><u>4,171</u></b>	<b><u>795</u></b>
<b>TOTAL EXPENDITURE</b>	<b><u>£391,315</u></b>	<b><u>£374,615</u></b>

**MILNTHORPE FAMILY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**4. Staff costs**

Gross wages and salaries, employer's national insurance and pension contributions.

**5. Fixed Assets**

	£
<b>At Cost</b>	
At 1 <sup>st</sup> April 2023	<u>21,967</u>
<b>Less Depreciation at 1<sup>st</sup> April 2023</b>	21,967
Depreciation for Year	—
	=
<b>Net Book Value</b>	
At 31 <sup>st</sup> March 2023	—
At 31 <sup>st</sup> March 2024	—

**6. Debtors & Prepayments**

	<u>2024</u>	<u>2023</u>
Trade Debtors	3,052	5,008
Payment in advance	36	36
Prepayments	<u>1,616</u>	—
	<u>4,704</u>	<u>5,044</u>

**MILNTHORPE FAMILY CENTRE**  
**NOTES TO THE ACCOUNTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2024**

**7. Creditors & Accruals Amounts Falling Due Within One Year**

	<b><u>2024</u></b>	<b><u>2023</u></b>
Unallocated Grants/Reserves Account Split	75,154	76,478
Received in advance	13,138	17,516
Sundry Creditors	980	1,276
Trade Creditors	-	990
Accruals	<b><u>3,030</u></b>	<b><u>1,626</u></b>
	<b><u>92,302</u></b>	<b><u>97,886</u></b>

**8. Movement of Funds**

	<b><u>Balance Brought Forward</u></b>	<b><u>Incoming Resources</u></b>	<b><u>Outgoing Resources</u></b>	<b><u>Balance Carried Forward</u></b>
Unrestricted Funds	63,497	391,937	391,315	64,119

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MILNTHORPE FAMILY CENTRE

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2024 which are set out on pages 4 to 11.

**Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- Examine the accounts under section 145 of the Charities Act.
- To follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- To state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

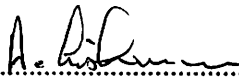
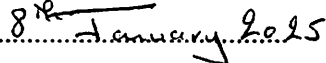
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view, and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention: -

- (1) which gives me reasonable cause to believe that in any material respect the requirements
- to keep accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A E LISHMAN .....  ..... DATE..... 

Fellow Member of the Association of Accounting Technicians  
Jackson & Graham, Lynn Garth, Gillinggate, Kendal, Cumbria, LA9 4JB

**MILNTHORPE FAMILY CENTRE**

England & Wales - Charity number 1131829

---

# Accounts

---

MILNTHORPE FAMILY CENTRE

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

CHARITY NO. 1131829

MILNTHORPE FAMILY CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2023

Milnthorpe Family Centre exists primarily to provide care, education, and support of children and families from the surrounding area.

**Officers and Directors**

Simon Anstey  
Tejshree Mistry  
Rebecca Lamb  
John Cushnie

Chairman/Secretary  
Treasurer  
Director  
Director

**Office Address:**

Milnthorpe Family Centre  
Firs Road,  
Milnthorpe,  
Cumbria LA7 7QF  
Tel: 015395 64090  
Email: [katie@joeysnursery.co.uk](mailto:katie@joeysnursery.co.uk)

**Independent Examiner:**

Andrew Lishman  
Jackson & Graham  
Lynn Garth,  
Gillinggate,  
Kendal,  
Cumbria LA9 4JB

MILNTHORPE FAMILY CENTRE  
DIRECTORS'/TRUSTEES ANNUAL REPORT  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2023

**Section 1 Legal and Administrative Information**

- Charity Name Milnthorpe Family Centre
- Other names by which the charity is known "Joeys" "Out of School Club"
- Registered Charity Number 1131829
- Company Limited by Guarantee No. 06843338
- For the financial year beginning 1<sup>st</sup> April 2022
- For the financial year ending 31<sup>st</sup> March 2023
- Charity's principal address Firs Road, Milnthorpe,  
Cumbria LA7 7QF
- Names of Charity Trustees and company directors

<b>Name</b>	<b>Office</b>
Simon Anstey	Chairman / Secretary
Tejshree Mistry	Treasurer
Rebecca Lamb	Director
John Cushnie	Director

- Name of person (or body) entitled to appoint Trustees:-  
The Constitution states that "The Officers and Committee Members shall be elected for one year at the Annual General Meeting. Co-opted members may join at any time on the invitation of the Committee but shall retire at the next Annual General Meeting. In the event of the death or resignation of an elected member, the vacancy shall be filled until the next Annual General Meeting by a member appointed by the Committee"
- Description of Charity objectives:-  
To enhance the development of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

**Charity's bankers are:-** Barclays Bank PLC, Barclays Business Centre,  
9 Highgate, Kendal, Cumbria LA9 4DF  
Sort Code: 20-45-28  
Account Number: 03703908

MILNTHORPE FAMILY CENTRE  
CHAIRMAN'S – ANNUAL REPORT  
1st APRIL 2022 – 31st MARCH 2023

MFC Chairmans - Annual Report  
1st April 2022 – 31st March 2023

Kind regards  
Simon Anstey  
Chairman  
Milnthorpe Family Centre,

MILNTHORPE FAMILY CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2023

	Note	2023		2022
		Unrestricted Funds	Total Funds	Total Funds
		£	£	£
<b>INCOMING RESOURCES</b>	<b>2</b>			
Incoming resources from generated funds				
Activities for generating funds		-	-	2,596
Other incoming resources		<u>379,214</u>	<u>379,214</u>	<u>338,696</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>£379,214</u>	<u>£379,214</u>	<u>£341,292</u>
<b>RESOURCES EXPENDED</b>	<b>3</b>			
Cost of generating funds				
Fundraising activities and other costs		-	-	-
Governance costs		1,345	1,345	2,165
Other resources expended		<u>373,270</u>	<u>373,270</u>	<u>335,302</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>£374,615</u>	<u>£374,615</u>	<u>£337,467</u>
<b>NET INCOMING RESOURCES</b>		4,599	4,599	3,825
<b>NET MOVEMENT IN FUNDS</b>				
Total funds brought forward		58,898	<u>58,898</u>	<u>55,073</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£63,497</u>	<u>£63,497</u>	<u>£58,898</u>

MILNTHORPE FAMILY CENTRE  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2023

	Note	2023 £	2022 £
<b>Fixed Assets</b>			
Fixtures, Fittings & Equipment	5	-	-
Additions at Cost		-	-
Less Depreciation		<u>-</u>	<u>-</u>
		-	-
<b>Current Assets</b>			
Debtors	6	5,044	7,814
Cash at Bank and in Hand		<u>156,339</u>	<u>130,234</u>
<b>TOTAL CURRENT ASSETS</b>		<b>161,383</b>	<b>138,048</b>
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	<u>97,886</u>	<u>79,150</u>
<b>NET CURRENT ASSETS</b>		<b><u>63,497</u></b>	<b><u>58,989</u></b>
<b>NET ASSETS</b>		<b><u>£63,497</u></b>	<b><u>£58,898</u></b>
 <b>The Funds of the Charity</b>			
Unrestricted income funds:	8	<u>63,497</u>	<u>58,898</u>
<b>TOTAL CHARITY FUNDS</b>		<b><u>£63,497</u></b>	<b><u>£58,898</u></b>

..... Simon Anstey

For and on behalf of the Trustees

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

1. **Basis of preparation**

These accounts have been prepared on the basis of historic cost in accordance with accounting standards; and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005); and the Charities Act. There has been no change to the accounting policies since last year nor have any changes been made to accounts for previous years.

2. **Accounting policies**

**Incoming Resources**

	<u>2023</u>	<u>2022</u>
<u>INCOME</u>		
Grants & Donations	-	1,272
Covid-19 Grants	-	2,827
Fundraising	-	67
Statutory Maternity Pay Claim	<b>2,450</b>	-
Interest receivable	127	-
Children's Room	<b>231,363</b>	211,816
Baby Room	<b>61,103</b>	53,359
Out of School Club	<b>82,187</b>	69,422
Other Income	<b><u>1,984</u></b>	<u>2,529</u>
TOTAL INCOME	<b><u>£379,214</u></b>	<u>£341,292</u>

## MILNTHORPE FAMILY CENTRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

#### Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

#### Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

#### Grants and donations

Grants and donations are only included in the SoFA with the charity has unconditional entitlement to the resources.

#### Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

#### Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## MILNTHORPE FAMILY CENTRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

#### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Investment income

This is included in the accounts when receivable.

#### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### **Expenditure & Liabilities**

#### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

#### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

3. **Resources Expended**

	<u>2023</u>	<u>2022</u>
<u>EXPENDITURE</u>		
Wages & Salaries	286,090	280,796
Staff Training & Welfare	1,824	1,900
Advertising	160	100
Premises Expenses	17,236	16,597
Other Grant Usage	1,979	3,604
Food Costs	15,086	5,382
Telephone, Postage and Stationery	4,166	1,501
I T Costs	8,768	5,607
Insurance	1,560	1,564
Repairs & Maintenance	471	488
Uniforms	345	662
Cleaning & Sundries	14,034	14,589
Bank Charges	147	158
Other Legal & Professional	1,346	2,165
Sundry expenses	420	150
Pension	4,375	-
Employers NI	15,718	-
Refurbishment fund usage	58	-
Travel and Subsistence	37	-
Resources	<u>795</u>	<u>2,204</u>
TOTAL EXPENDITURE	<u>£374,615</u>	<u>£337,467</u>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

4. **Staff costs**

Gross wages and salaries , employer’s national insurance and pension contributions.

5. **Fixed Assets**

	£
<b>At Cost</b>	
At 1 <sup>st</sup> April 2022	<u>21,967</u>
<b>Less Depreciation at 1<sup>st</sup> April 2022</b>	21,967
Depreciation for Year	—
	=
<b>Net Book Value</b>	
At 31 <sup>st</sup> March 2022	—
At 31 <sup>st</sup> March 2023	—

6. **Debtors & Prepayments**

	<u>2023</u>	<u>2022</u>
Trade Debtors	5,008	4,568
Payment in advance	36	324
Prepayments	—	<u>2,922</u>
	<u>5,044</u>	<u>7,814</u>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2023

7. **Creditors & Accruals Amounts Falling Due Within One Year**

	<u>2023</u>	<u>2022</u>
Unallocated Grants/Reserves Account Split	76,478	61,872
Received in advance	17,516	14,728
Sundry Creditors	1,276	
Trade Creditors	990	1,236
Accruals	<u>1,626</u>	<u>1,314</u>
	<u>97,886</u>	<u>79,150</u>

8. **Movement of Funds**

	<u>Balance Brought Forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Balance Carried Forward</u>
Unrestricted Funds	58,898	379,214	374,615	63,497

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MILNTHORPE FAMILY CENTRE

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2023 which are set out on pages 4 to 11.

**Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A E LISHMAN ..... DATE.....

Fellow Member of the Association of Accounting Technicians  
Jackson & Graham, Lynn Garth, Gillinggate, Kendal, Cumbria, LA9 4JB

**MILNTHORPE FAMILY CENTRE**

England & Wales - Charity number 1131829

---

# Accounts

---

MILNTHORPE FAMILY CENTRE

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

CHARITY NO. 1131829

MILNTHORPE FAMILY CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2022

Milnthorpe Family Centre exists primarily to provide care, education, and support of children and families from the surrounding area.

**Officers and Directors**

Simon Anstey  
Tejshree Mistry  
Rebecca Lamb  
John Cushnie  
Shirley Bennett

Chairman/Secretary  
Treasurer  
Director  
Director  
Director and named Safe Guarding director  
[Resigned 09/11/21]

**Office Address:**

Milnthorpe Family Centre  
Firs Road,  
Milnthorpe,  
Cumbria LA7 7QF  
Tel: 015395 64090  
Email: helen@joeysnursery.co.uk

**Independent Examiner:**

Andrew Lishman  
Jackson & Graham  
Lynn Garth,  
Gillinggate,  
Kendal,  
Cumbria LA9 4JB

MILNTHORPE FAMILY CENTRE  
DIRECTORS'/TRUSTEES ANNUAL REPORT  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2022

**Section 1 Legal and Administrative Information**

- Charity Name Milnthorpe Family Centre
- Other names by which the charity is known "Joeys" "Out of School Club"
- Registered Charity Number 1131829
- Company Limited by Guarantee No. 06843338
- For the financial year beginning 1<sup>st</sup> April 2021
- For the financial year ending 31<sup>st</sup> March 2022
- Charity's principal address Firs Road, Milnthorpe,  
Cumbria LA7 7QF
- Names of Charity Trustees and company directors

<b>Name</b>	<b>Office</b>
Simon Anstey	Chairman / Secretary
Tejshree Mistry	Treasurer
Rebecca Lamb	Director
John Cushnie	Director
Shirley Bennett	Director and Named Safe Guarding director [Resigned 09/11/21]

- Name of person (or body) entitled to appoint Trustees:-  
The Constitution states that "The Officers and Committee Members shall be elected for one year at the Annual General Meeting. Co-opted members may join at any time on the invitation of the Committee but shall retire at the next Annual General Meeting. In the event of the death or resignation of an elected member, the vacancy shall be filled until the next Annual General Meeting by a member appointed by the Committee"
- Description of Charity objectives:-  
To enhance the development of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

**Charity's bankers are:-** Barclays Bank PLC, Barclays Business Centre,  
9 Highgate, Kendal, Cumbria LA9 4DF  
Sort Code: 20-45-28  
Account Number: 03703908

MILNTHORPE FAMILY CENTRE  
CHAIRMAN'S – ANNUAL REPORT  
1st APRIL 2021 – 31st MARCH 2022

MFC Chairmans - Annual Report  
1st April 2021 – 31st March 2022

- MFC provides childcare and family support services to over 276 local families and children across Joeys Nursery and Out Of School Club. We work closely with families to help them access free nursery places for 2 year old and 3-4 year old children and we ensure that all families are aware of the help available towards the cost of childcare through Tax Free Childcare, Universal/Tax Credits.
- MFC has offered Family Support for families experiencing hardship, illness and social issues, by way of free childcare. This enables the parent/carer to attend meetings/appointments with other professionals or have respite to deal with/recover from a difficult time.
- Over this financial year MFC has supported a number of families facing financial difficulties by providing respite care and support from our experienced and caring practitioners, we've also helped direct them to the local food bank and other support services.
- MFC has 4 Directors/Charity Trustees in total – John Cushnie, Tejshree Mistry (Treasurer) Rebecca Lamb (Secretary), and myself (Chairman & Ofsted nominated individual), guiding and governing this successful charity forward.
- MFC is run and operated by approx. 20 staff including bank staff and the Directors would like to give their continued thanks to all the employees for their hard work, commitment and support in all areas of the Charity.
- As in previous years MFC has offered placements to students from Kendal College and Lancaster & Morecambe College who are training to become childcare practitioners as well as offering work experience to children attending Dallam School and other secondary schools in the district/area.
- The MFC accounts again show a surplus in this financial year and all activities have shown a healthy demand and again income and costs are constantly monitored.
- MFC leaves 2021/2022 in a position of strength financially, despite the prevailing economic conditions, and go forward into the next year with optimism for the future.
- MFC would like to thank the following organisations for their continued funding support during the year Milnthorpe Memorial Hall Trust and Cumbria County Council Local Fund.
- MFC has valued the partnership practice we have with Cumbria County Council and Milnthorpe Primary School over the past year and we will continue to develop this in the year ahead.
- MFC would like to take this opportunity to thank all the families and children that have accessed childcare and support from MFC during the year.

Kind regards

Simon Anstey

Chairman

Milnthorpe Family Centre, November 2022

MILNTHORPE FAMILY CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2022

	Note	2022		2021
		Unrestricted Funds	Total Funds	Total Funds
		£	£	£
<b>INCOMING RESOURCES</b>	<b>2</b>			
Incoming resources from generated funds				
Activities for generating funds		2,596	<b>2,596</b>	2,736
Other incoming resources		<u>338,696</u>	<b><u>338,696</u></b>	<u>313,245</u>
<b>TOTAL INCOMING RESOURCES</b>		<u>£341,292</u>	<b><u>£341,292</u></b>	<u>£315,981</u>
<b>RESOURCES EXPENDED</b>	<b>3</b>			
Cost of generating funds				
Fundraising activities and other costs		-	-	-
Governance costs		2,165	<b>2,165</b>	1,805
Other resources expended		<u>335,302</u>	<b><u>335,302</u></b>	<u>316,979</u>
<b>TOTAL RESOURCES EXPENDED</b>		<u>£337,467</u>	<b><u>£337,467</u></b>	<u>£318,784</u>
<b>NET INCOMING RESOURCES</b>		3,825	<b>3,825</b>	(2,803)
<b>NET MOVEMENT IN FUNDS</b>				
Total funds brought forward		<u>55,073</u>	<b><u>55,073</u></b>	<u>57,876</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>£58,898</u>	<b><u>£58,898</u></b>	<u>£55,073</u>

MILNTHORPE FAMILY CENTRE  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2022

	Note	2022 £	2021 £
<b>Fixed Assets</b>			
Fixtures, Fittings & Equipment	5	-	-
Additions at Cost		-	-
Less Depreciation		<u>-</u>	<u>-</u>
		-	-
<b>Current Assets</b>			
Debtors	6	7,814	5,081
Cash at Bank and in Hand		<u>130,234</u>	<u>130,112</u>
<b>TOTAL CURRENT ASSETS</b>		<b>138,048</b>	135,193
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	<u>79,150</u>	<u>80,120</u>
<b>NET CURRENT ASSETS</b>		<b><u>58,898</u></b>	<u>55,073</u>
<b>NET ASSETS</b>		<b><u>£58,898</u></b>	<u>£55,073</u>
 <b>The Funds of the Charity</b>			
Unrestricted income funds:	8	<u>58,898</u>	<u>55,073</u>
<b>TOTAL CHARITY FUNDS</b>		<b><u>£58,898</u></b>	<u>£55,073</u>

..... Simon Anstey

For and on behalf of the Trustees

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

1. **Basis of preparation**

These accounts have been prepared on the basis of historic cost in accordance with accounting standards; and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005); and the Charities Act. There has been no change to the accounting policies since last year nor have any changes been made to accounts for previous years.

2. **Accounting policies**

**Incoming Resources**

	<u>2022</u>	<u>2021</u>
<u>INCOME</u>		
Grants & Donations	1,272	-
Covid-19 Grants	2,827	68,398
Fundraising	67	2,258
Children's Room	211,816	175,114
Baby Room	53,359	29,302
Out of School Club	69,422	40,431
Other Income	2,529	478
TOTAL INCOME	<u>£341,292</u>	<u>£315,981</u>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA with the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## MILNTHORPE FAMILY CENTRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

#### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Investment income

This is included in the accounts when receivable.

#### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### **Expenditure & Liabilities**

#### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

#### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

3. **Resources Expended**

	<u>2022</u>	<u>2021</u>
<b><u>EXPENDITURE</u></b>		
Wages & Salaries	<b>280,796</b>	273,554
Staff Training & Welfare	<b>1,900</b>	2,489
Advertising	<b>100</b>	75
Premises Expenses	<b>16,597</b>	7,899
Other Grant Usage	<b>3,604</b>	4,704
Food Costs	<b>5,382</b>	4,239
Telephone, Postage and Stationery	<b>1,501</b>	3,398
I T Costs	<b>5,607</b>	3,893
Insurance	<b>1,564</b>	1,434
Repairs & Maintenance	<b>488</b>	354
Uniforms	<b>662</b>	-
Bad Debts	-	1,971
Cleaning & Sundries	<b>14,589</b>	11,276
Bank Charges	<b>158</b>	146
Other Legal & Professional	<b>2,165</b>	1,805
Sundry expenses	<b>150</b>	13
Resources	<b><u>2,204</u></b>	<u>1,534</u>
<b>TOTAL EXPENDITURE</b>	<b><u>£337,467</u></b>	<b><u>£318,784</u></b>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

4. **Staff costs**

Gross wages and salaries , employer’s national insurance and pension contributions.

5. **Fixed Assets**

	£
<b>At Cost</b>	
At 1 <sup>st</sup> April 2021	<u>21,967</u>
<b>Less Depreciation at 1<sup>st</sup> April 2021</b>	21,967
Depreciation for Year	—
	=
<b>Net Book Value</b>	
At 31 <sup>st</sup> March 2021	—
At 31 <sup>st</sup> March 2022	—

6. **Debtors & Prepayments**

	<u>2022</u>	<u>2021</u>
Trade Debtors	4,568	2,192
Sundry Debtors	-	336
Payment in advance	324	-
Prepayments	<u>2,922</u>	<u>2,553</u>
	<u>7,814</u>	<u>5,081</u>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2022

7. **Creditors & Accruals Amounts Falling Due Within One Year**

	<u>2022</u>	<u>2021</u>
Unallocated Grants/Reserves Account Split	<b>61,872</b>	61,178
Received in advance	<b>14,728</b>	13,800
Trade Creditors	<b>1,236</b>	1,297
Accruals	<b><u>1,314</u></b>	<u>3,845</u>
	<b><u>79,150</u></b>	<u>80,120</u>

8. **Movement of Funds**

	Balance Brought <u>Forward</u>	Incoming <u>Resources</u>	Outgoing <u>Resources</u>	Balance Carried <u>Forward</u>
Unrestricted Funds	55,073	341,292	337,467	58,898

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF

MILNTHORPE FAMILY CENTRE

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2022 which are set out on pages 4 to 11.

**Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act): and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A E LISHMAN ..... DATE.....

Fellow Member of the Association of Accounting Technicians  
Jackson & Graham, Lynn Garth, Gillinggate, Kendal, Cumbria, LA9 4JB

**MILNTHORPE FAMILY CENTRE**

England & Wales - Charity number 1131829

---

# Accounts

---

MILNTHORPE FAMILY CENTRE

ANNUAL ACCOUNTS

FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

CHARITY NO. 1131829

MILNTHORPE FAMILY CENTRE  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2021

Milnthorpe Family Centre exists primarily to provide care, education, and support of children and families from the surrounding area.

**Officers and Directors**

Simon Anstey  
Tejshree Mistry  
Rebecca Lamb  
John Cushnie  
Shirley Bennett

Chairman  
Treasurer  
Secretary  
Director  
Director and named Safe Guarding director

**Office Address:**

Milnthorpe Family Centre  
Firs Road,  
Milnthorpe,  
Cumbria LA7 7QF  
Tel: 015395 64090  
Email: [helen@joeysnursery.co.uk](mailto:helen@joeysnursery.co.uk)

**Independent Examiner:**

Andrew Lishman  
Jackson & Graham  
Lynn Garth,  
Gillinggate,  
Kendal,  
Cumbria LA9 4JB

MILNTHORPE FAMILY CENTRE  
DIRECTORS'/TRUSTEES ANNUAL REPORT  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2021

**Section 1 Legal and Administrative Information**

- Charity Name Milnthorpe Family Centre
- Other names by which the charity is known "Joeys" "Out of School Club"
- Registered Charity Number 1131829
- Company Limited by Guarantee No. 06843338
- For the financial year beginning 1<sup>st</sup> April 2020
- For the financial year ending 31<sup>st</sup> March 2021
- Charity's principal address Firs Road, Milnthorpe,  
Cumbria LA7 7QF
- Names of Charity Trustees and company directors

<b>Name</b>	<b>Office</b>
Simon Anstey	Chairman, Director
Tejshree Mistry	Treasurer
Rebecca Lamb	Secretary
John Cushnie	Director
Shirley Bennett	Director and Named Safe Guarding director

- Name of person (or body) entitled to appoint Trustees:-  
The Constitution states that "The Officers and Committee Members shall be elected for one year at the Annual General Meeting. Co-opted members may join at any time on the invitation of the Committee but shall retire at the next Annual General Meeting. In the event of the death or resignation of an elected member, the vacancy shall be filled until the next Annual General Meeting by a member appointed by the Committee"
- Description of Charity objectives:-  
To enhance the development of children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children through community groups.

**Charity's bankers are:-** Barclays Bank PLC, Barclays Business Centre,  
9 Highgate, Kendal, Cumbria LA9 4DF  
Sort Code: 20-45-28  
Account Number: 03703908

## MILNTHORPE FAMILY CENTRE

### Chairman's – Annual Report

1st April 2020 – 31st March 2021

- MFC provides childcare and family support services to over 281 local families and children across Joeys Nursery and Out Of School Club. We work closely with families to help them access free nursery places for 2 year old and 3-4 year old children and we ensure that all families are aware of the help available towards the cost of childcare through Tax Free Childcare, Universal/Tax Credits.
- MFC has offered Family Support for families experiencing hardship, illness and social issues, by way of free childcare. This enables the parent/carer to attend meetings/appointments with other professionals or have respite to deal with/recover from a difficult time. During this year we have extended our support to allow parents to keep their places without charge during lockdowns and changes to their work life be it being on furlough or working from home. This has given parents the reassurance that the childcare will be available for them as soon as they need it. This was very important to lots of our families whose lives changed drastically.
- MFC has 5 Directors/Charity Trustees in total – John Cushnie, Tejshree Mistry (Treasurer) Rebecca Lamb (Secretary), Shirley Bennett (Ofsted Nominated Person, Named Safe Guarding Director) and myself (Chairman), guiding and governing this successful charity forward.
- MFC is run and operated by approx. 19 staff including bank staff and the Directors would like to give their continued thanks to all the employees for their hard work, commitment and support in all areas of the Charity.
- The accounts show a slight loss and it can be said that this was kept to a minimum due to the financial help of the government Coronavirus Job Retention Scheme and South Lakeland District Council.
- MFC leaves 2020/2021 in a position of strength financially, despite the prevailing economic conditions and the uncertainty of the emerging global health emergency, we go forward into the next year with optimism for the future.
- MFC has valued the partnership practice we have with Cumbria County Council and Milnthorpe Primary School over the past year and we will continue to develop this in the year ahead.
- MFC would like to take this opportunity to thank all the families and children that have accessed childcare and support from MFC during the year.

Simon Anstey  
Chairman  
Milnthorpe Family Centre

MILNTHORPE FAMILY CENTRE  
STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE FINANCIAL YEAR ENDED 31<sup>ST</sup> MARCH 2021

	Note	2021		2020
		Unrestricted Funds	Total Funds	Total Funds
		£	£	£
<b>INCOMING RESOURCES</b>	<b>2</b>			
Incoming resources from generated funds				
Activities for generating funds		2,736	2,736	10,295
Other incoming resources		<u>313,245</u>	<u>313,245</u>	<u>322,966</u>
<b>TOTAL INCOMING RESOURCES</b>		<b><u>£315,981</u></b>	<b><u>£315,981</u></b>	<b><u>£333,261</u></b>
<b>RESOURCES EXPENDED</b>	<b>3</b>			
Cost of generating funds				
Fundraising activities and other costs		-	-	11,064
Governance costs		1,805	1,805	2,614
Other resources expended		<u>316,979</u>	<u>316,979</u>	<u>313,576</u>
<b>TOTAL RESOURCES EXPENDED</b>		<b><u>£318,784</u></b>	<b><u>£318,784</u></b>	<b><u>£327,254</u></b>
<b>NET INCOMING RESOURCES</b>		<b>(2,803)</b>	<b>(2,803)</b>	<b>6,007</b>
<b>NET MOVEMENT IN FUNDS</b>				
Total funds brought forward		<u>57,876</u>	<u>57,876</u>	<u>51,869</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b><u>£55,073</u></b>	<b><u>£55,073</u></b>	<b><u>£57,876</u></b>

MILNTHORPE FAMILY CENTRE  
BALANCE SHEET AS AT 31<sup>ST</sup> MARCH 2021

	Note	2021 £	2020 £
<b>Fixed Assets</b>			
Fixtures, Fittings & Equipment	5	-	9,131
Additions at Cost		-	-
Less Depreciation		<u>-</u>	<u>(9,131)</u>
		-	-
<b>Current Assets</b>			
Debtors	6	5,081	4,966
Cash at Bank and in Hand		<u>130,112</u>	<u>126,521</u>
<b>TOTAL CURRENT ASSETS</b>		<b>135,193</b>	131,487
<b>Liabilities</b>			
Creditors: Amounts falling due within one year	7	<u>80,120</u>	<u>73,611</u>
<b>NET CURRENT ASSETS</b>		<b><u>55,073</u></b>	<u>57,876</u>
<b>NET ASSETS</b>		<b><u>£55,073</u></b>	<u>£57,876</u>
 <b>The Funds of the Charity</b>			
Unrestricted income funds:	8	<u>55,073</u>	<u>57,876</u>
<b>TOTAL CHARITY FUNDS</b>		<b><u>£55,073</u></b>	<u>£57,876</u>

..... Simon Anstey

For and on behalf of the Trustees

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

1. **Basis of preparation**

These accounts have been prepared on the basis of historic cost in accordance with accounting standards; and Accounting and Reporting by Charities - Statement of Recommended Practice (SORP 2005); and the Charities Act. There has been no change to the accounting policies since last year nor have any changes been made to accounts for previous years.

2. **Accounting policies**

**Incoming Resources**

	<u>2021</u>	<u>2020</u>
<u>INCOME</u>		
Grants & Donations	-	8,865
Covid-19 Grants	<b>68,398</b>	-
Fundraising	<b>2,258</b>	456
Children's Room	<b>175,114</b>	176,798
Baby Room	<b>29,302</b>	62,596
Out of School Club	<b>40,431</b>	83,573
Other Income	<b>478</b>	881
Interest	<u>-</u>	<u>92</u>
TOTAL INCOME	<b><u>£315,981</u></b>	<b><u>£333,261</u></b>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

Recognition of incoming resources

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

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA with the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.

Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.

Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

## MILNTHORPE FAMILY CENTRE

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

#### Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

#### Volunteer help

The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.

#### Investment income

This is included in the accounts when receivable.

#### Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

### **Expenditure & Liabilities**

#### Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

#### Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

#### Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

#### Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

MILNTHORPE FAMILY CENTRE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, e.g. allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

3. **Resources Expended**

	<u>2021</u>	<u>2020</u>
<u>EXPENDITURE</u>		
Fundraising Expenses	-	43
Wages & Salaries	273,554	241,044
Staff Training & Welfare	2,489	2,168
Advertising	75	125
Premises Expenses	7,899	15,078
Other Grant Usage	4,704	12,146
Food Costs	4,239	5,496
Telephone, Postage and Stationery	3,399	3,675
I T Costs	3,893	4,398
Insurance	1,434	1,467
Depreciation	-	9,131
Repairs & Maintenance	355	1,461
Uniforms	-	135
Bad Debts	1,971	-
Cleaning & Sundries	11,276	14,142
Bank Charges	146	143
Grant Application Costs	-	11,021
Other Legal & Professional	1,805	2,614
Sundry expenses	13	-
Resources	<u>1,534</u>	<u>2,967</u>
TOTAL EXPENDITURE	<u>£318,784</u>	<u>£327,254</u>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

4. **Staff costs**

Gross wages and salaries , employer's national insurance and pension contributions.

5. **Fixed Assets**

	£
<b>At Cost</b>	
At 1 <sup>st</sup> April 2020	<u>21,967</u>
<b>Less Depreciation at 1<sup>st</sup> April 2020</b>	21,967
Depreciation for Year	—
	=
<b>Net Book Value</b>	
At 31 <sup>st</sup> March 2020	—
At 31 <sup>st</sup> March 2021	—

6. **Debtors & Prepayments**

	<u>2021</u>	<u>2020</u>
Trade Debtors	2,192	4,038
Sundry Debtors	336	-
Prepayments	<u>2,553</u>	<u>928</u>
	<u>5,081</u>	<u>4,966</u>

MILNTHORPE FAMILY CENTRE  
NOTES TO THE ACCOUNTS  
FOR THE YEAR ENDED 31<sup>ST</sup> MARCH 2021

7. **Creditors & Accruals Amounts Falling Due Within One Year**

	<u>2021</u>	<u>2020</u>
Unallocated Grants/Reserves Account Split	61,178	63,102
Received in advance	13,800	-
Trade Creditors	1,297	6,151
Accruals	<u>3,845</u>	<u>4,358</u>
	<u>80,120</u>	<u>73,611</u>

8. **Movement of Funds**

	<u>Balance Brought Forward</u>	<u>Incoming Resources</u>	<u>Outgoing Resources</u>	<u>Balance Carried Forward</u>
Unrestricted Funds	57,876	315,981	318,784	55,073

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
MILNTHORPE FAMILY CENTRE

I report on the accounts of the Trust for the year ended 31<sup>st</sup> March 2021 which are set out on pages 4 to 11.

**Respective Responsibilities of Trustees and Examiner**

The Charity's Trustees are responsible for the preparation of the accounts. The Charity's Trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act); and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiner's Report**

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent Examiner's Statement**

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with Section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

A E LISHMAN ..... DATE.....

Fellow Member of the Association of Accounting Technicians  
Jackson & Graham, Lynn Garth, Gillinggate, Kendal, Cumbria, LA9 4JB