



CHARITY COMMISSION
FOR ENGLAND AND WALES

Trustees' Annual Report for the period

From 1 September 2023 To 31 August 2024

Charity name: Bolton Low Houses Childcare Unit

Charity registration number: 1164533

Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The charity works for the public benefit having as its objects the development and education of children and young people.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	The charity develops and educates children and young people by: <ul style="list-style-type: none">- Promoting their care and safety- Promoting their education and parental involvement- Promoting their health and wellbeing- Providing services to support them and their families- Providing services to individuals holding membership of the CIO.- Furthering the aims of the Pre-school learning alliance.
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	The trustees have had regard to the guidance issued by the Charity Commission on public benefit when planning the activities.

Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<p>BLHCU provides full day care for Pre-school, playgroup, nursery and play scheme (during school holidays; up to 8 years). Open for 51 weeks of the year, serves local families up to a 20-mile radius. The setting provides safe and secure indoor and outdoor facilities, the experienced staff of 16 childcare workers and 1 Administrator and 1 part time handyman, work with other agencies to provide suitable care for children with additional needs such as autism, deaf or hard of hearing, speech and language. BLHCU is rurally isolated and so services are offered to many children who would not otherwise have access to convenient preschool education or a play scheme during school holidays. BLHCU offers both work experience and volunteer placements to members of the community and values the contribution this makes to the setting. At the present time we have 64 children using the facility on a weekly basis, with a further 11 children using the play scheme.</p> <p>The financial year has been another difficult year with the challenges of a changing funding environment and increasing staffing costs. Despite this the charity has been able to continue providing its core range of preschool education and holiday club activities. During the year the preschool was inspected by Ofsted achieving a good overall rating. With the help of grant funding the toilet area refurbishment has been completed to provide a better environment for the children attending.</p>

Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<p>This year, the charity had net income on the general fund of £14,556. There remains strong general reserves of £119,761 at the period end.</p> <p>The charity also had net expenditure on the restricted fund of £3,086. Reserves on the restricted fund are £4,347 at the period end.</p>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<p>The trustees aspire to maintain reserves to cover 3 months of regular expenditure.</p> <p>Reserves at 31 August 2024 were £124,108</p>
Amount of reserves held	Para 1.22	£124,108
Reasons for holding zero reserves	Para 1.22	Not applicable
Details of fund materially in deficit	Para 1.24	Not applicable
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	The charity is a going concern.

Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	Constitution
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Appointed by existing trustees

Reference and Administrative details

Charity name	Bolton Low Houses Childcare Unit
Other name the charity uses	
Registered charity number	1164533
Charity's principal address	Bolton Low Houses Childcare Unit Bolton Low Houses Wigton CA7 8PA

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Diane Farrell			
2	Nicola Evans-Pearson			
3	Katherine Brown			
4	Sharon Holliday	Chairperson	Appointed 5 October 2022	
5	Louise Birch			
6	Alison Borthwick			
7	Katrina Little		Resigned 3 March 2024	
8	Jayne Varty	Chairperson	Resigned 28 February 2024	
9	Anna Moffatt		Resigned 29 April 2024	
10	Sarah Elizabeth Potts		Resigned 3 March 2024	
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Corporate trustees – names of the directors at the date the report was approved

Director name		
None		

Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	
None		

Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	None
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	Not applicable
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	Not applicable

Exemptions from disclosure

Reason for non-disclosure of key personnel details

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Other optional information

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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Diane Farrell	
Position (eg Secretary, Chair, etc)	Trustee	
Date	25.06.25	



Section A

Independent Examiner's Report

Report to the trustees

Charity Name
Bolton Low Houses Childcare Unit

On accounts for the year
ended

31 August 2024

Charity no
(if any)

1164533

Set out on pages

1

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/08/2024.

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 Trust'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 Institute of Chartered Accountants in England and Wales (ICAEW).

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.

Signed:

Date:

25.06.25

Name:

Alison Welton

Relevant professional
qualification(s) or body
(if any):

FCA

Address:	David Allen, Dalmar House, Barras Lane Estate
	Dalston, Carlisle
	CA5 7NY

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

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BOLTON LOW HOUSES CHILDCARE UNIT

STATEMENT OF FINANCIAL ACTIVITIES

YEAR ENDED 31 AUGUST 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
INCOME					
Donations and grants receivable	2	115,461	1,000	116,461	119,956
Charitable activities	3	128,278		128,278	114,280
Trading activities	4	5,572	-	5,572	6,653
Income from investments	5	1,283	-	1,283	512
TOTAL INCOME		250,594	1,000	251,594	241,401
EXPENDITURE					
Charitable activities	6	230,805	4,086	234,891	215,865
Raising funds	7	5,233	-	5,233	6,267
TOTAL EXPENDITURE		236,038	4,086	240,124	222,132
NET MOVEMENT IN FUNDS		14,556	(3,086)	11,470	19,269
RECONCILIATION OF FUNDS					
Total funds brought forward	10	105,205	7,433	112,638	93,369
TOTAL FUNDS CARRIED FORWARD	10	119,761	4,347	124,108	112,638

The Statement of Financial Activities includes all gains and losses recognised in the year.

All of the above amounts relate to continuing activities.

	Note	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
INCOME				
Donations and grants receivable	2	114,006	5,950	119,956
Charitable activities	3	114,280	-	114,280
Trading activities	4	6,653	-	6,653
Income from investments	5	512	-	512
TOTAL INCOME		235,451	5,950	241,401
EXPENDITURE				
Charitable activities	6	211,178	4,687	215,865
Raising funds	7	6,267	-	6,267
TOTAL EXPENDITURE		217,445	4,687	222,132
NET MOVEMENT IN FUNDS		18,006	1,263	19,269
RECONCILIATION OF FUNDS				
Total funds brought forward		87,199	6,170	93,369
TOTAL FUNDS CARRIED FORWARD	11	105,205	7,433	112,638

BOLTON LOW HOUSES CHILDCARE UNIT**BALANCE SHEET****YEAR ENDED 31 AUGUST 2024**

	Note		Total Funds 2024 £	Total Funds 2023 £
FIXED ASSETS				
Tangible assets	9		<u>38,914</u>	<u>41,449</u>
CURRENT ASSETS				
Cash at Bank		77,726		60,180
Trade debtors		16,009		5,027
Stock on hand		163		148
Prepayments		-		1,100
Other debtors		-		10,285
		<u>93,898</u>		<u>76,739</u>
LIABILITIES				
Amounts falling due within one year		<u>(8,704)</u>		<u>(5,551)</u>
NET CURRENT ASSETS			<u>85,194</u>	<u>71,189</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			<u>124,108</u>	<u>112,638</u>
NET ASSETS			<u>124,108</u>	<u>112,638</u>
THE FUNDS OF THE CHARITY				
Unrestricted income funds	10/11		119,761	105,205
Restricted income funds	10/11		4,347	7,433
TOTAL CHARITY FUNDS			<u>124,108</u>	<u>112,638</u>

These financial statements were approved and signed on behalf of the Committee on 25 June 2025

D Farrell

Trustee

BOLTON LOW HOUSES CHILDCARE UNIT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

1 ACCOUNTING POLICIES

Basis of accounting and preparation

These financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)) and the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Bolton Low Houses Childcare unit meets the definition of a public benefit entity under FRS 102.

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the notes to these accounts.

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

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Income recognition, donations and grants

All income is recognised once the charity has entitlement to the income, there is sufficient certainty of receipt and so it is probable that the income will be received and the amount of income receivable can be measured.

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

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

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

Income from charitable activities

Income from charitable activities is derived from services provided.

Income from trading activities

Income from other trading activities is recognised when there is evidence of entitlement, receipt is probable and its amount can be measured reliably.

Income from investments

Income from investments is recognised when receivable.

Fund accounting

Unrestricted income funds comprise those funds which may be used for any purpose in furtherance of the charitable objects. Unrestricted funds include designated funds, where the Management Committee at their discretion have designated funds for a specific purpose.

Within the unrestricted funds of the project, funds have been designated for the following specific purpose:

Designated funds

The trustees aim to maintain the continued operation of the charity and to this end have designated funds within the general fund for the following purposes:

Building Fund

The lease on the current site expires in 2037 and the trustees have earmarked these funds to deal with the lease expiry including either lease renegotiation or site relocation.

Equipment Fund

The trustees have earmarked these funds for providing future play equipment acquisitions out of general funds.

The general fund consists of those funds which the project may use in the furtherance of its charitable objectives at the discretion of the Management Committee.

Restricted funds represent grants and donations which have been received for the purposes set out in notes 10 and 11.

The application of these funds is restricted by the terms of a special appeal, the express wishes of the donor, the will of the testator or the terms of the grant.

BOLTON LOW HOUSES CHILDCARE UNIT**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED 31 AUGUST 2024****Expenditure recognition**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on the accruals basis and has been classified under headings that aggregate all costs related to the category. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

Overheads and support costs have been allocated between Raising Funds and Charitable Activities. The allocation is based on staff time and a proportion of the administration burden. The allocation of overhead and support costs is analysed in the notes to the accounts.

Governance costs include the costs attributable to the charity's compliance with constitutional and statutory requirements, including independent examination and costs of trustees meetings.

Pension costs

The charity has made arrangements with individual pension providers for individual pensions for staff who wish to make use of the opportunity. Contributions payable to the pension schemes are charged to the Statement of Financial Activities in the period to which they relate.

Fixed assets

All assets costing more than £500 are capitalised and all assets are valued at historic cost.

Depreciation

Depreciation is calculated to write off the cost of an asset, less the estimated residual value, over the useful economic life of that asset.

Asset class

Land and buildings
Equipment

Depreciation method and rate
18 years straight line
5 years straight line

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities are classified according to the substance of the contractual arrangements entered into.

All financial assets and liabilities are initially recognised at transaction price (including transaction costs).

2 DONATIONS AND GRANTS RECEIVABLE

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Nursery Education Grants	115,347	-	115,347	113,531
Grants	-	-	-	4,950
Other grants	-	1,000	1,000	1,000
Donations and fund raising	114	-	114	475
	115,461	1,000	116,461	119,956

3 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Nursery income	108,505	-	108,505	92,066
Playscheme income	19,773	-	19,773	22,214
	128,278	-	128,278	114,280

4 TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Hot meals	5,390	-	5,390	6,380
Uniform	182	-	182	273
	5,572	-	5,572	6,653

5 INCOME FROM INVESTMENTS

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Bank interest receivable	1,283	-	1,283	512

BOLTON LOW HOUSES CHILDCARE UNIT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

6 EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Staff costs	200,245	1,349	201,594	183,528
School equipment and materials	8,848	-	8,848	8,052
Premises expenses	9,840	1,828	11,668	12,957
School administration	9,394	-	9,394	7,594
Depreciation	2,478	909	3,387	3,734
	230,805	4,086	234,891	215,865

7 EXPENDITURE ON TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Food for lunches	4,951	-	4,951	5,942
Uniform costs	282	-	282	325
	5,233	-	5,233	6,267

8 ANALYSIS OF STAFF COSTS

	2024 £	2023 £
Wages and salaries	197,581	179,343
Other pension costs	4,013	4,185
	201,594	183,528

Particulars of employees

The average head count of employees during the year was as follows:

2024 Number	2023 Number
18	19

No employee received remuneration of more than £60,000 during the year, or in the previous year.
Pension costs are allocated to activities in proportion to the related staffing costs incurred and are wholly charged to unrestricted funds.
No other related party transactions took place.

9 TANGIBLE FIXED ASSETS

COST

	Land and Buildings £	Equipment £	Total
At 1st September 2023	56,381	12,599	68,980
Additions	-	852	852
At 31 August 2024	56,381	13,451	69,832

DEPRECIATION

	Land and Buildings	Equipment	Total
At 1st September 2023	15,229	12,302	27,531
Charge for the year	3,030	357	3,387
At 31 August 2024	18,259	12,659	30,918

NET BOOK VALUE

	Land and Buildings	Equipment	Total
At 31 August 2024	38,122	792	38,914
At 31 August 2023	41,152	297	41,449

BOLTON LOW HOUSES CHILDCARE UNIT

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED 31 AUGUST 2024

10 ANALYSIS OF CHARITABLE FUNDS

	Balance at 01/09/2023 £	Income £	Expenditure £	Transfers	Funds 31/08/2024 £
Unrestricted					
Unrestricted general fund	76,997	250,594	(236,038)	-	91,553
Designated fund - Buildings fund	25,800	-	-	-	25,800
Designated fund - Equipment fund	2,408	-	-	-	2,408
	105,205	250,594	(236,038)	-	119,761
Restricted					
CCC Car Park	2,190	-	(395)	-	1,795
CCC - Building Renovation	1,547	-	(120)	-	1,427
Dyers Company Charitable Trust	1,220	-	(95)	-	1,125
Cumbria Community fund - Sensory room	300	-	(300)	-	-
Apprentice Grant	-	1,000	(1,000)	-	-
Cumbria Community fund - Toilet refurbishment	2,176	-	(2,176)	-	-
	7,433	1,000	(4,086)	-	4,347
Total	112,638	251,594	(240,124)	-	124,108

11 ANALYSIS OF CHARITABLE FUNDS

	Balance at 01/09/2022 £	Income £	Expenditure £	Transfers	Funds 31/08/2023 £
Unrestricted					
Unrestricted general fund	58,991	235,451	(217,445)	-	76,997
Designated fund - Buildings fund	25,800	-	-	-	25,800
Designated fund - Equipment fund	2,408	-	-	-	2,408
	87,199	235,451	217,445	-	105,205
Restricted					
CCC Car Park	2,585	-	(395)	-	2,190
CCC - Building Renovation	1,667	-	(120)	-	1,547
Dyers Company Charitable Trust	1,315	-	(95)	-	1,220
Cumbria Community fund - Sensory room	603	-	(303)	-	300
Apprentice Grant	-	1,000	(1,000)	-	-
Cumbria Community Fund - Toilets refurbishment	-	4,950	(2,774)	-	2,176
	6,170	5,950	(4,687)	-	7,433
Total	93,369	241,401	(222,132)	-	112,638

12 ANALYSIS OF NET ASSETS BETWEEN CHARITABLE FUNDS

	2024	Tangible Fixed assets £	Current Assets £	Liabilities £	Total £
Unrestricted Income funds		33,655	93,898	(7,792)	119,761
Restricted funds		5,259	-	(912)	4,347
Total Funds		38,914	93,898	(8,704)	124,108

	2023	Tangible Fixed assets £	Current Assets £	Liabilities £	Total £
Unrestricted Income funds		36,192	74,563	(5,551)	105,205
Restricted funds		5,257	2,176	-	7,433
Total Funds		41,449	76,739	(5,551)	112,638