

DAN'S DEN AT CHRISTCHURCH
(Limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
for the twelve-month period ended
5 APRIL 2024

Charity Number: 1166027
Company number: 09655340

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

Report of the Trustees for the twelve-month period ended 5 April 2024 ..3

Chair's Report.....	3
Objectives and Activities	4
Achievements and Performance	4
Financial review	6
Reserves Policy.....	6
Investment Policy	6
Structure, Governance and Management.....	6
Governing Document	6
Appointment of Trustees	6
Organisation	7
Connected Charities & related parties	7
Pay Policy for Staff	7
Risk Management	7
Reference and Administrative Information.....	8
Exemptions from disclosure	8
Funds held as custodian trustee on behalf of others.....	8
Trustees' responsibilities in relation to the financial statements	8
Notes to the Financial statements for the twelve-month period ended 5 April 2024	12
1. Accounting Policies.....	12
1.1 Basis of preparation	12
1.2 Income.....	12
1.3 Funds Structure.....	12
1.4 Resources expended	12
1.5 Tangible fixed assets & depreciation	12

Report of the Trustees for the twelve-month period ended 5 April 2024

The Trustees present their Directors' report and financial statements for the period ended 5 April 2024, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Chair's Report

On 4th July Dan's Den celebrated its 8th birthday with a day of balloons, smartie buns, birthday colouring sheets and a bubble machine. It is heartening to see the business rising to the challenges and continue to deliver its charitable objectives, despite the difficult economic climate.

Heating problems continued to affect the facility, though thankfully with less disruption than the previous year. These were eventually resolved following a substantial investment by Christchurch. We are grateful for their support.

During the year the Trustees and Centre Manager continued to review policies and procedures. This included our Safeguarding Processes and how we can maintain food hygiene when other organisations are using the facility. Where necessary this work was done in conjunction with Christchurch and within the framework of the Methodist Safeguarding system.

Staffing was an issue during the year which had an impact on the delivery of some of our activities. A range of responsive solutions were employed, including short term contracts and casual workers. These solutions helped us to continue to deliver most of our outreach offer along with high standards of customer service. We have also found it difficult to find volunteers to replace those who have left due to age or health.

The staffing /volunteering issues along with the consequences of inflation increasing the price of commodities and the opposite pressures of the cost-of-living squeeze did have an effect on our finances. Ever mindful of the impact on families, we continued to ensure that, whilst in general menu prices went up, there were always low-cost options available and children's meal prices were kept down. We also continued to have some low-cost sessions. Although a strong summer helped to maintain income, as the financial year finished the trustees identified the need to control staffing and other costs more closely.

The end of the year saw some changes. A new Centre Manager was appointed, starting on 1st April 2024. This was a promotion for our Outreach Worker Becky Lawson. Becky had been covering for Michelle when she was absent and was a finalist for Rising Star of the Year award at the Ilkley Business awards. Also towards the end of the year, trustees began to discuss recruiting new members to the group and dividing up responsibilities. Work started on a new business plan to ensure that Dan's Den can continue to deliver outreach and remain financially sustainable. A grant was applied for to contribute to delivering outreach work.

Christine Henney and Sarah Jowett, Joint Chairs of Trustees.

Objectives and Activities

Dan's Den at Christchurch is a soft play centre in the heart of Ilkley. The charity's purposes as set out in the Articles of Association are to:

- provide facilities run with a Christian ethos in the interests of social welfare for recreation or leisure time occupation of individuals.
- advance the Christian faith
- support other UK or overseas charities as the Trustees may determine.

The centre was opened after a fundraising effort coordinated by Christchurch, which raised the monies needed to refurbish the old and dated church hall (Riddings Hall) and transform it into an architecturally designed soft play centre comprising a large play frame with a sensory room for younger children or those with special needs, a toddler area, a state of the art disabled toilet and changing facilities, a new kitchen area, a separate balcony room used for meetings, parties and craft activities,. The result is a light, airy, clean and welcoming space that can be accessed by all.

The use of space and the equipment continues to be maintained and developed to ensure a high standard of welcome. However, it is not only the welcoming physical environment and accessible facilities that make Dan's Den at Christchurch special, it is also the ethos that drives staff and volunteers to deliver a unique atmosphere, summarised in our tag line: "Soft Play with a Warm Heart". That ethos is reflected in the mission statement which states that Dan's Den at Christchurch is run under Christian principles and aims to be a centre of excellence for children's play, which reaches out to all children and their families within our local community, regardless of their faith, personal circumstances or physical abilities.

To deliver this mission a small team of paid staff are supported by diverse group of volunteers. During this year the team comprised a range of ages from 14-80+, and included men, women and non-binary people, along with those who have a variety of vulnerabilities. Dan's Den at Christchurch continued to commit to the Real Living Wage Foundation rates of pay.

Achievements and Performance

In terms of day to day activities Dan's Den continued to deliver an attractive offer, which included the following:

- Parties –Dan's Den won the Mumbler's Best Party award for the 2nd year in a row;
- Food – the menu was revised several times to maintain interest and to ensure that costs/prices were responsive to the changes in the economic environment;
- Pizza and play – a weekly after school session;
- Play session organisation - sessions continued to be offered both via online booking and walk in sessions.

Becky the outreach worker was required to cover for Centre Manager Michelle when she had to take time off. This and other staffing issues meant that delivering our outreach programme was a challenge. Despite this we continued to deliver the following regular Outreach activities:

- Toddler Tunes on Tuesday mornings – this free session was popular and well attended
- Sensory sessions on Wednesdays. These free sessions were for babies aged 0-1 and were set up by Becky after receiving a £500 grant from ABCD Grants for equipment. They were always well attended and the feedback from parents was positive.
- Happy Hands craft session continued on Thursdays, supported by volunteers;

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

- Baby natal courses were delivered by a qualified Health Visitor. These are 5 week courses delivered with funding from the Rotary Club.
- To help with the cost-of-living crisis once a week we hold Dan's deal sessions in the afternoon. These are priced at half the normal entrance cost at £2.50 and includes a child's meal

The partnership with Christchurch continues to be strong. Becky worked with the Children's Youth and Families worker to plan and attend both SMILES and Messy Church sessions. (SMILES is a worship service for families who have children with special needs). Becky also worked with the Christchurch minister and family worker to plan and host sessions in Dan's Den around Easter and harvest, plus nativity and Christingle services. Partnership with Christchurch during the year included:

- Easter - story, crafts, palm crosses (donated by Christchurch) and a donkey borrowed from the Otley Resource Centre. We also had Easter Chicks knitted by volunteers with a cream egg in for sale to raise donations, which were used for craft supplies.
- Christingle - we held a Christingle service in the Dan's Den space with children making their own Christingle first.
- Nativity – a time of story, singing and crafts. We used a playmobile nativity set.
- Producing an information card for the Market Mission stand at Ilkley's monthly market
- To celebrate Ilkley Pride Dan's Den worked with Christchurch and created a leaflet to put into a gift bag. This contained information about what we offer and our mission for inclusivity and welcome for everyone
- Becky compiled regular reports for the Christchurch Congregational Meeting

Dan's Den has hosted visitors from other churches. The Methodist Recorder has expressed an interest in doing an article about DDAC.

Other seasonal events were held which did not have a specifically Christian focus. These included Pumpkin Carving held during October half term and a Christmas extravaganza, involving Santa visits and a Christmas themed session. To assist those experiencing the Cost of Living squeeze we held a regular session with a small £2.50 charge to see Santa and get a gift, this was designed to help families who can't afford the more expensive Santa visits offered in our area. Summer sessions were once again held for reception starters. These sessions were run for 5 local primary schools and provided an opportunity for parents and children to meet up with other parents and children who were also starting at their school.

Partnership with other organisations continue to be an important way in which we deliver our mission. The following activities were delivered with partners:

- We continued to have sessions for children with SEN and their families held in conjunction with LS29. These were held every 2 weeks throughout the year, including term time and holidays, and provided a way for children and families to make and build connections in a supportive environment.
- The charity Moor Time, which holds short breaks for families who have children with SEN, held sessions in Dan's Den for pre school children. Although these were run by Moor Time they were attended by the Outreach Worker to support and help build connections. Initially sessions were run fortnightly in term time but then moved to fortnightly in school holidays.
- We hosted a couple of work experience students from Ilkley Grammar school.
- Dan's Den joined in with the annual Ilkley Christmas tree festival. Children made decorations to display on our tree at St Margaret's Church.
- We provided a venue for Refugee Action Day in November, hosting groups of refugee families visiting the town for this event

Financial review

The overall income for the twelve months was £118,166. Most of this was income in the form of takings from operating activities (soft play and catering services), which had increased by £9,601 from the previous year. This reflects an increase in footfall and prices. No grants were received this year. Dan's Den received £2,060 from local volunteering organisations for group sessions (a decrease of £2,225 from the previous year).

The charity incurred expenses of £131,244 (an increase of £16,580 from the previous year). This increase reflects the effect of inflation on the cost of food and goods, and the raise in the living wage.

This year the charity returned a net operating deficit, after charging for depreciation, of £13,078 (compared to a surplus of £1,678 from the previous year). This deficit includes a charge for depreciation of £5957. Regular reviews have been taken during the year to ensure that the financial situation remains sustainable, by monitoring the budgets set by the Finance Committee.

Many thanks to the Treasurer Sarah Dybeck for her hard work in monitoring the business and preparing these accounts.

Reserves Policy

The policy relates to the General Fund and includes the bank account. The policy's aim is to maintain general cash reserves equivalent to at least three average months running costs which would equate to £33,000 (increased from £29,000) based on the last 12 months of trading. The General Fund cash balance stood at £41,355 at 5 April 2024.

Investment Policy

One of the charity's objectives is to function as a not-for-profit organisation, using any surplus funds to further the mission of Dan's Den, therefore we do not invest any funds within stocks and shares. Presently the General Fund and designated Bursary Fund are kept in a non-interesting earning business bank account. In future, the Trustees may decide to deposit a portion of these funds within an interest earning account, subject to the protection offered by the Financial Services Compensation Scheme.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 24 June 2015 and registered as a charity on 14 March 2016. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company under which it is governed. In the event of the company being wound up the members are required to contribute an amount not exceeding £10. There are currently three members.

Appointment of Trustees

The directors of the company are also the charity trustees for the purposes of charity law. The trustees are appointed by the members and when complete consist of at least one of the duly authorized ministers of Christchurch, Ilkley, and (including such minister) at least nine and not more than eleven individuals. At least two-thirds of the trustees must be members or trustees of Christchurch, provided that at least three Trustees are not members or trustees of

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

Christchurch. Under the requirements of the Memorandum and Articles of Association the Trustees must retire at the third Annual General Meeting after which they may be re-elected. All Trustees give their time voluntarily and receive no benefits from the charity. A conflict of interest policy ensures that should a potential conflict of interest arise, this is reported to the directors, recorded and managed appropriately.

Organisation

The trustees retain responsibility for the overall decision making of the charity and they usually meet quarterly. In some cases decisions may need to be made by email. During the year 2023-2024 the trustees met four times in formal meetings, and where needed decisions were made electronically using email during this period.

The Centre Manager runs the day-to-day operations of the charity, supported by individual Trustees or support groups where required, whereas the trustees' role is more strategic in approving policy and developing strategy.

Connected Charities & related parties

There is a strong emotional connection between Dan's Den at Christchurch and Christchurch itself. Christchurch is the parent charity of Dan's Den and manages the building in which Dan's Den is housed. Many of the volunteers are members of Christchurch, and Christchurch use the facilities during some of their services.

Dan's Den at Christchurch has supported other charities through appeals and collection boxes. We collected donations for LS29, Action for Children, Peer Talk and Dan's Den.

Pay Policy for Staff

Paid staff members are appointed on a pay scale at or above the national minimum wage, at a level in line with prevailing market conditions and akin to the salaries offered to employees of Christchurch. Employment policies were adapted from those operated by Christchurch. In 2020 we agreed to move the pay review to February and annually thereafter to allow the pay review to take into account the real living wage which is published in November each year with recommendations that it is introduced by 1st May at the latest.

Risk Management

The Trustees regularly assess and review the risks and uncertainties faced by the charity and believe that systems are in place (policies and procedures) to mitigate them. The main areas of risk are financial and those related to the health and safety of staff, volunteers and visitors primarily related to the safe use of the soft play equipment, food hygiene and fire safety. Risk assessments were developed to cover the Covid crisis and the additional risks and amelioration measures that were required.

Health and Safety is maintained through risk assessment, policies and procedures, robust staff and volunteer training and includes regular checks (daily, weekly and monthly). All equipment is maintained/serviced in accordance with statutory provisions and insurance levels are reviewed annually and acted upon as necessary. Important updates are disseminated directly to staff and volunteers by the centre manager or her delegate.

Safeguarding is maintained through risk assessment, policies and procedures, robust staff and volunteer training and includes regular review and DBS checks.

Reference and Administrative Information

Charity Name:	Dan's Den at Christchurch
Charity Registration Number:	1166027
Company registration number:	09655340
Registered Office and operational address:	Christchurch 21 The Grove Ilkley West Yorkshire LS29 9LW
Directors & Trustees:	Mrs CL Henney (Joint chair) Dr SL Jowett (Joint chair) Mr SJ Worrall (Treasurer, resigned 5.7.23) Mrs RJ Wales-Smith Rev RR Topham Mr HC Burnham Mrs EA Haestier Prof MF Dixon Mrs CM Meredith Mrs S Dybeck (Treasurer, appointed 28.9.23)
Independent Examiner:	S Hart ACCA Hart Wright Accounting Chartered Certified Accountants 7 Henry Street Keighley West Yorkshire BD21 3DR
Bankers:	Santander 7 The Grove Ilkley West Yorkshire LS29 9LL

Exemptions from disclosure

There are no exemptions from disclosure.

Funds held as custodian trustee on behalf of others

There are no funds held as custodian trustee on behalf of others.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dan's Den at Christchurch for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records and that disclosure with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on17.9.2024.....

And signed on its behalf..... Name:.....Sarah Jowett.....

Statement of Financial Activities (including income and expenditure account) for the twelve-month period ended 5 April 2024

		Total Funds 2024 £	Total Funds 2023 £
Income	Notes		
Voluntary income:			
Donations	2	288	5,340
Income from charitable activities:			
Soft play centre and café		115,818	106,217
Grants and furlough claims		-	500
Staff secondment income		-	-
Room Hire		2,060	4,285
Total Incoming Resources		£118,166 =====	£116,342 =====
Expenditure			
Charitable activities:			
Operation of play area and café		131,244	114,664
Total Expenditure		£131,244 =====	£114,664 =====
Net Income / (Expenditure) for Year	5	(13,078)	1,678
Total funds brought forward		52,148	52,447
Total Funds Carried Forward	11	£39,070 =====	£54,125 =====

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

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

BALANCE SHEET AS AT 5 APRIL 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible assets	7		6,916		12,873
Current Assets					
Stock		250		250	
Cash at bank and in hand		41,355		47,666	
			41,605	47,916	
Creditors: Amounts falling due within one year	8	(7,474)		(6,664)	
Net Current Assets			34,131		41,252
Total Assets less current liabilities			41,047		54,125
Creditors: Amounts falling Due after more than one year	9				
Net Assets			£41,047		£54,125
			=====		=====
The funds of the Charity:					
Unrestricted income funds	10		£41,047		£54,125
			=====		=====

Notes to the Financial statements for the twelve-month period ended 5 April 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

Income is derived from the operations in the Charity together with charitable donations and is recorded when receivable.

The value of services provided by volunteers has not been included in these accounts.

1.3 Funds Structure

Unrestricted income funds are available for the trustees to use for any purpose in furtherance of the charitable objectives. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT where incurred. Charitable expenditure comprises those costs incurred in running the soft play centre and café.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company.

1.5 Tangible fixed assets & depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Play equipment	- 10% straight line
Fixtures, furniture & equipment	- 10% straight line
Catering equipment	- 20% straight line
Audio equipment	- 20% straight line
Other equipment	- 20% straight line

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

	5.4.24	5.4.23
	£	£
2. Donations		
Other donations (designated fund)	288	5,340
	288	5,340
	=====	=====

3. Analysis of expenditure on charitable activities

	5.4.24		5.4.23	
	Play area /	Total	Play area /	Total
	Café		Café	
Costs directly allocated to activities:				
Staff costs	74,085	74,085	60,088	60,088
Café supplies	21,631	21,631	20,054	20,054
Licence fee	12,000	12,000	9,583	9,583
Cleaning and hygiene	2,803	2,803	3,371	3,371
Rates	298	298	563	563
Depreciation	5,957	5,957	5,567	5,567
Governance costs	2,629	2,629	2,833	2,833
Insurance	701	701	630	630
Other direct costs	11,140	11,140	11,975	11,975
Total resources expended	£131,244	£131,244	£114,664	£114,664
	=====	=====	=====	=====

4. Analysis of Governance Costs

Independent examiners fees	360	360
Accountancy & bookkeepers fees	1813	2,034
Trustees insurance	456	439
	£2,629	£2,833
	=====	=====

5. Net Income

This is after charging:		
Depreciation	5,957	5,567
Independent examiners fee	360	360
	=====	=====

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

	2024	2023
	£	£
6. Analysis of staff costs		
Salaries and wages	73,184	59,375
Pension costs	901	713
	=====	=====

7. Tangible Fixed Assets

	Play Equipment	Kitchen Equipment	Fixtures, Furniture & Equipment	Audio Equipment	Other Equipment	Total
Cost						
At 6 April 2023	47,240	20,396	2,621	4,498	4,857	79,612
Additions	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
At 5 April 2024	47,240	20,396	2,621	4,498	4,857	79,612
	=====	=====	=====	=====	=====	=====
Depreciation						
At 6 April 2023	36,566	20,395	1,401	4,497	3,880	66,739
Charge for the period	4,724	-	262	-	971	5,957
	-----	-----	-----	-----	-----	-----
At 5 April 2024	41,290	20,395	1,663	4,497	4,851	72,696
	=====	=====	=====	=====	=====	=====
Net Book Values						
As at 6 April 2023	£10,674	£1	£1,220	£1	£977	£12,873
	=====	=====	=====	=====	=====	=====
As at 5 April 2024	£5,950	£1	£958	£1	£6	£6,916
	=====	=====	=====	=====	=====	=====

8. Creditors: Amounts falling due within one year

Trade creditors and accruals	5,677	2,362
VAT & PAYE	1,797	4,302
	-----	-----
	£7,474	£6,664
	=====	=====

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

9. **Creditors: Amounts falling due after more than one year**

Interest free unsecured loan	-	-
	=====	=====

10. **Movement of funds for the period ended 5 April 2024**

	Brought fwd £	Receipts £	Payments £	Balances c/fwd £
General funds (free reserves)	£54,125	£118,166	£131,244	£41,047
	=====	=====	=====	=====

12. **Analysis of net assets between funds**

	General £	Designated £	Total £
Tangible fixed assets	6,916	-	6,916
Cash at bank and in hand	41,355	-	41,355
Other net current assets / (liabilities)	(7,224)	-	(7,224)
Creditors of more than one year	-	-	-
	-----	-----	-----
	£41,047	-	£41,047
	=====	=====	=====

DAN'S DEN AT CHRISTCHURCH
(Limited by guarantee)
REPORT AND FINANCIAL STATEMENTS
for the twelve-month period ended
5 APRIL 2024

Charity Number: 1166027
Company number: 09655340

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

Report of the Trustees for the twelve-month period ended 5 April 2024 ..3

Chair's Report.....	3
Objectives and Activities	4
Achievements and Performance	4
Financial review	6
Reserves Policy.....	6
Investment Policy	6
Structure, Governance and Management.....	6
Governing Document	6
Appointment of Trustees	6
Organisation	7
Connected Charities & related parties	7
Pay Policy for Staff	7
Risk Management	7
Reference and Administrative Information.....	8
Exemptions from disclosure	8
Funds held as custodian trustee on behalf of others.....	8
Trustees' responsibilities in relation to the financial statements	8
Notes to the Financial statements for the twelve-month period ended 5 April 2024	12
1. Accounting Policies.....	12
1.1 Basis of preparation	12
1.2 Income.....	12
1.3 Funds Structure.....	12
1.4 Resources expended	12
1.5 Tangible fixed assets & depreciation	12

Report of the Trustees for the twelve-month period ended 5 April 2024

The Trustees present their Directors' report and financial statements for the period ended 5 April 2024, which are also prepared to meet the requirements for a Directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard for Smaller Entities.

Chair's Report

On 4th July Dan's Den celebrated its 8th birthday with a day of balloons, smartie buns, birthday colouring sheets and a bubble machine. It is heartening to see the business rising to the challenges and continue to deliver its charitable objectives, despite the difficult economic climate.

Heating problems continued to affect the facility, though thankfully with less disruption than the previous year. These were eventually resolved following a substantial investment by Christchurch. We are grateful for their support.

During the year the Trustees and Centre Manager continued to review policies and procedures. This included our Safeguarding Processes and how we can maintain food hygiene when other organisations are using the facility. Where necessary this work was done in conjunction with Christchurch and within the framework of the Methodist Safeguarding system.

Staffing was an issue during the year which had an impact on the delivery of some of our activities. A range of responsive solutions were employed, including short term contracts and casual workers. These solutions helped us to continue to deliver most of our outreach offer along with high standards of customer service. We have also found it difficult to find volunteers to replace those who have left due to age or health.

The staffing /volunteering issues along with the consequences of inflation increasing the price of commodities and the opposite pressures of the cost-of-living squeeze did have an effect on our finances. Ever mindful of the impact on families, we continued to ensure that, whilst in general menu prices went up, there were always low-cost options available and children's meal prices were kept down. We also continued to have some low-cost sessions. Although a strong summer helped to maintain income, as the financial year finished the trustees identified the need to control staffing and other costs more closely.

The end of the year saw some changes. A new Centre Manager was appointed, starting on 1st April 2024. This was a promotion for our Outreach Worker Becky Lawson. Becky had been covering for Michelle when she was absent and was a finalist for Rising Star of the Year award at the Ilkley Business awards. Also towards the end of the year, trustees began to discuss recruiting new members to the group and dividing up responsibilities. Work started on a new business plan to ensure that Dan's Den can continue to deliver outreach and remain financially sustainable. A grant was applied for to contribute to delivering outreach work.

Christine Henney and Sarah Jowett, Joint Chairs of Trustees.

Objectives and Activities

Dan's Den at Christchurch is a soft play centre in the heart of Ilkley. The charity's purposes as set out in the Articles of Association are to:

- provide facilities run with a Christian ethos in the interests of social welfare for recreation or leisure time occupation of individuals.
- advance the Christian faith
- support other UK or overseas charities as the Trustees may determine.

The centre was opened after a fundraising effort coordinated by Christchurch, which raised the monies needed to refurbish the old and dated church hall (Riddings Hall) and transform it into an architecturally designed soft play centre comprising a large play frame with a sensory room for younger children or those with special needs, a toddler area, a state of the art disabled toilet and changing facilities, a new kitchen area, a separate balcony room used for meetings, parties and craft activities,. The result is a light, airy, clean and welcoming space that can be accessed by all.

The use of space and the equipment continues to be maintained and developed to ensure a high standard of welcome. However, it is not only the welcoming physical environment and accessible facilities that make Dan's Den at Christchurch special, it is also the ethos that drives staff and volunteers to deliver a unique atmosphere, summarised in our tag line: "Soft Play with a Warm Heart". That ethos is reflected in the mission statement which states that Dan's Den at Christchurch is run under Christian principles and aims to be a centre of excellence for children's play, which reaches out to all children and their families within our local community, regardless of their faith, personal circumstances or physical abilities.

To deliver this mission a small team of paid staff are supported by diverse group of volunteers. During this year the team comprised a range of ages from 14-80+, and included men, women and non-binary people, along with those who have a variety of vulnerabilities. Dan's Den at Christchurch continued to commit to the Real Living Wage Foundation rates of pay.

Achievements and Performance

In terms of day to day activities Dan's Den continued to deliver an attractive offer, which included the following:

- Parties –Dan's Den won the Mumbler's Best Party award for the 2nd year in a row;
- Food – the menu was revised several times to maintain interest and to ensure that costs/prices were responsive to the changes in the economic environment;
- Pizza and play – a weekly after school session;
- Play session organisation - sessions continued to be offered both via online booking and walk in sessions.

Becky the outreach worker was required to cover for Centre Manager Michelle when she had to take time off. This and other staffing issues meant that delivering our outreach programme was a challenge. Despite this we continued to deliver the following regular Outreach activities:

- Toddler Tunes on Tuesday mornings – this free session was popular and well attended
- Sensory sessions on Wednesdays. These free sessions were for babies aged 0-1 and were set up by Becky after receiving a £500 grant from ABCD Grants for equipment. They were always well attended and the feedback from parents was positive.
- Happy Hands craft session continued on Thursdays, supported by volunteers;

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

- Baby natal courses were delivered by a qualified Health Visitor. These are 5 week courses delivered with funding from the Rotary Club.
- To help with the cost-of-living crisis once a week we hold Dan's deal sessions in the afternoon. These are priced at half the normal entrance cost at £2.50 and includes a child's meal

The partnership with Christchurch continues to be strong. Becky worked with the Children's Youth and Families worker to plan and attend both SMILES and Messy Church sessions. (SMILES is a worship service for families who have children with special needs). Becky also worked with the Christchurch minister and family worker to plan and host sessions in Dan's Den around Easter and harvest, plus nativity and Christingle services. Partnership with Christchurch during the year included:

- Easter - story, crafts, palm crosses (donated by Christchurch) and a donkey borrowed from the Otley Resource Centre. We also had Easter Chicks knitted by volunteers with a cream egg in for sale to raise donations, which were used for craft supplies.
- Christingle - we held a Christingle service in the Dan's Den space with children making their own Christingle first.
- Nativity – a time of story, singing and crafts. We used a playmobile nativity set.
- Producing an information card for the Market Mission stand at Ilkley's monthly market
- To celebrate Ilkley Pride Dan's Den worked with Christchurch and created a leaflet to put into a gift bag. This contained information about what we offer and our mission for inclusivity and welcome for everyone
- Becky compiled regular reports for the Christchurch Congregational Meeting

Dan's Den has hosted visitors from other churches. The Methodist Recorder has expressed an interest in doing an article about DDAC.

Other seasonal events were held which did not have a specifically Christian focus. These included Pumpkin Carving held during October half term and a Christmas extravaganza, involving Santa visits and a Christmas themed session. To assist those experiencing the Cost of Living squeeze we held a regular session with a small £2.50 charge to see Santa and get a gift, this was designed to help families who can't afford the more expensive Santa visits offered in our area. Summer sessions were once again held for reception starters. These sessions were run for 5 local primary schools and provided an opportunity for parents and children to meet up with other parents and children who were also starting at their school.

Partnership with other organisations continue to be an important way in which we deliver our mission. The following activities were delivered with partners:

- We continued to have sessions for children with SEN and their families held in conjunction with LS29. These were held every 2 weeks throughout the year, including term time and holidays, and provided a way for children and families to make and build connections in a supportive environment.
- The charity Moor Time, which holds short breaks for families who have children with SEN, held sessions in Dan's Den for pre school children. Although these were run by Moor Time they were attended by the Outreach Worker to support and help build connections. Initially sessions were run fortnightly in term time but then moved to fortnightly in school holidays.
- We hosted a couple of work experience students from Ilkley Grammar school.
- Dan's Den joined in with the annual Ilkley Christmas tree festival. Children made decorations to display on our tree at St Margaret's Church.
- We provided a venue for Refugee Action Day in November, hosting groups of refugee families visiting the town for this event

Financial review

The overall income for the twelve months was £118,166. Most of this was income in the form of takings from operating activities (soft play and catering services), which had increased by £9,601 from the previous year. This reflects an increase in footfall and prices. No grants were received this year. Dan's Den received £2,060 from local volunteering organisations for group sessions (a decrease of £2,225 from the previous year).

The charity incurred expenses of £131,244 (an increase of £16,580 from the previous year). This increase reflects the effect of inflation on the cost of food and goods, and the raise in the living wage.

This year the charity returned a net operating deficit, after charging for depreciation, of £13,078 (compared to a surplus of £1,678 from the previous year). This deficit includes a charge for depreciation of £5957. Regular reviews have been taken during the year to ensure that the financial situation remains sustainable, by monitoring the budgets set by the Finance Committee.

Many thanks to the Treasurer Sarah Dybeck for her hard work in monitoring the business and preparing these accounts.

Reserves Policy

The policy relates to the General Fund and includes the bank account. The policy's aim is to maintain general cash reserves equivalent to at least three average months running costs which would equate to £33,000 (increased from £29,000) based on the last 12 months of trading. The General Fund cash balance stood at £41,355 at 5 April 2024.

Investment Policy

One of the charity's objectives is to function as a not-for-profit organisation, using any surplus funds to further the mission of Dan's Den, therefore we do not invest any funds within stocks and shares. Presently the General Fund and designated Bursary Fund are kept in a non-interesting earning business bank account. In future, the Trustees may decide to deposit a portion of these funds within an interest earning account, subject to the protection offered by the Financial Services Compensation Scheme.

Structure, Governance and Management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 24 June 2015 and registered as a charity on 14 March 2016. The company was established under a Memorandum and Articles of Association which established the objects and powers of the charitable company under which it is governed. In the event of the company being wound up the members are required to contribute an amount not exceeding £10. There are currently three members.

Appointment of Trustees

The directors of the company are also the charity trustees for the purposes of charity law. The trustees are appointed by the members and when complete consist of at least one of the duly authorized ministers of Christchurch, Ilkley, and (including such minister) at least nine and not more than eleven individuals. At least two-thirds of the trustees must be members or trustees of Christchurch, provided that at least three Trustees are not members or trustees of

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

Christchurch. Under the requirements of the Memorandum and Articles of Association the Trustees must retire at the third Annual General Meeting after which they may be re-elected. All Trustees give their time voluntarily and receive no benefits from the charity. A conflict of interest policy ensures that should a potential conflict of interest arise, this is reported to the directors, recorded and managed appropriately.

Organisation

The trustees retain responsibility for the overall decision making of the charity and they usually meet quarterly. In some cases decisions may need to be made by email. During the year 2023-2024 the trustees met four times in formal meetings, and where needed decisions were made electronically using email during this period.

The Centre Manager runs the day-to-day operations of the charity, supported by individual Trustees or support groups where required, whereas the trustees' role is more strategic in approving policy and developing strategy.

Connected Charities & related parties

There is a strong emotional connection between Dan's Den at Christchurch and Christchurch itself. Christchurch is the parent charity of Dan's Den and manages the building in which Dan's Den is housed. Many of the volunteers are members of Christchurch, and Christchurch use the facilities during some of their services.

Dan's Den at Christchurch has supported other charities through appeals and collection boxes. We collected donations for LS29, Action for Children, Peer Talk and Dan's Den.

Pay Policy for Staff

Paid staff members are appointed on a pay scale at or above the national minimum wage, at a level in line with prevailing market conditions and akin to the salaries offered to employees of Christchurch. Employment policies were adapted from those operated by Christchurch. In 2020 we agreed to move the pay review to February and annually thereafter to allow the pay review to take into account the real living wage which is published in November each year with recommendations that it is introduced by 1st May at the latest.

Risk Management

The Trustees regularly assess and review the risks and uncertainties faced by the charity and believe that systems are in place (policies and procedures) to mitigate them. The main areas of risk are financial and those related to the health and safety of staff, volunteers and visitors primarily related to the safe use of the soft play equipment, food hygiene and fire safety. Risk assessments were developed to cover the Covid crisis and the additional risks and amelioration measures that were required.

Health and Safety is maintained through risk assessment, policies and procedures, robust staff and volunteer training and includes regular checks (daily, weekly and monthly). All equipment is maintained/serviced in accordance with statutory provisions and insurance levels are reviewed annually and acted upon as necessary. Important updates are disseminated directly to staff and volunteers by the centre manager or her delegate.

Safeguarding is maintained through risk assessment, policies and procedures, robust staff and volunteer training and includes regular review and DBS checks.

Reference and Administrative Information

Charity Name:	Dan's Den at Christchurch
Charity Registration Number:	1166027
Company registration number:	09655340
Registered Office and operational address:	Christchurch 21 The Grove Ilkley West Yorkshire LS29 9LW
Directors & Trustees:	Mrs CL Henney (Joint chair) Dr SL Jowett (Joint chair) Mr SJ Worrall (Treasurer, resigned 5.7.23) Mrs RJ Wales-Smith Rev RR Topham Mr HC Burnham Mrs EA Haestier Prof MF Dixon Mrs CM Meredith Mrs S Dybeck (Treasurer, appointed 28.9.23)
Independent Examiner:	S Hart ACCA Hart Wright Accounting Chartered Certified Accountants 7 Henry Street Keighley West Yorkshire BD21 3DR
Bankers:	Santander 7 The Grove Ilkley West Yorkshire LS29 9LL

Exemptions from disclosure

There are no exemptions from disclosure.

Funds held as custodian trustee on behalf of others

There are no funds held as custodian trustee on behalf of others.

Trustees' responsibilities in relation to the financial statements

The charity trustees (who are also the directors of Dan's Den at Christchurch for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable group for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business

The trustees are responsible for keeping proper accounting records and that disclosure with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and the group and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Board of Trustees on17.9.2024.....

And signed on its behalf..... Name:.....Sarah Jowett.....

Statement of Financial Activities (including income and expenditure account) for the twelve-month period ended 5 April 2024

		Total Funds 2024 £	Total Funds 2023 £
Income	Notes		
Voluntary income:			
Donations	2	288	5,340
Income from charitable activities:			
Soft play centre and café		115,818	106,217
Grants and furlough claims		-	500
Staff secondment income		-	-
Room Hire		2,060	4,285
Total Incoming Resources		£118,166 =====	£116,342 =====
Expenditure			
Charitable activities:			
Operation of play area and café		131,244	114,664
Total Expenditure		£131,244 =====	£114,664 =====
Net Income / (Expenditure) for Year	5	(13,078)	1,678
Total funds brought forward		52,148	52,447
Total Funds Carried Forward	11	£39,070 =====	£54,125 =====

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

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

BALANCE SHEET AS AT 5 APRIL 2024

	Notes	£	2024 £	£	2023 £
Fixed Assets					
Tangible assets	7		6,916		12,873
Current Assets					
Stock		250		250	
Cash at bank and in hand		41,355		47,666	
		41,605		47,916	
Creditors: Amounts falling due within one year	8	(7,474)		(6,664)	
Net Current Assets			34,131		41,252
Total Assets less current liabilities			41,047		54,125
Creditors: Amounts falling Due after more than one year	9				
Net Assets			£41,047		£54,125
			=====		=====
The funds of the Charity:					
Unrestricted income funds	10		£41,047		£54,125
			=====		=====

Notes to the Financial statements for the twelve-month period ended 5 April 2024

1. Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation and uncertainty in the preparation of the financial statements are as follows:

1.1 Basis of preparation

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2015)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

1.2 Income

Income is derived from the operations in the Charity together with charitable donations and is recorded when receivable.

The value of services provided by volunteers has not been included in these accounts.

1.3 Funds Structure

Unrestricted income funds are available for the trustees to use for any purpose in furtherance of the charitable objectives. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

1.4 Resources expended

Liabilities are recognised as resources expended as soon as there is a legal or constructive obligation committing the charity to the expenditure. Expenditure is accounted for on an accruals basis and includes irrecoverable VAT where incurred. Charitable expenditure comprises those costs incurred in running the soft play centre and café.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the company.

1.5 Tangible fixed assets & depreciation

Fixed assets are stated at cost less accumulated depreciation. Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Play equipment	- 10% straight line
Fixtures, furniture & equipment	- 10% straight line
Catering equipment	- 20% straight line
Audio equipment	- 20% straight line
Other equipment	- 20% straight line

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

	5.4.24	5.4.23
	£	£
2. Donations		
Other donations (designated fund)	288	5,340
	288	5,340
	=====	=====

3. Analysis of expenditure on charitable activities

	5.4.24		5.4.23	
	Play area /	Total	Play area /	Total
	Café		Café	
Costs directly allocated to activities:				
Staff costs	74,085	74,085	60,088	60,088
Café supplies	21,631	21,631	20,054	20,054
Licence fee	12,000	12,000	9,583	9,583
Cleaning and hygiene	2,803	2,803	3,371	3,371
Rates	298	298	563	563
Depreciation	5,957	5,957	5,567	5,567
Governance costs	2,629	2,629	2,833	2,833
Insurance	701	701	630	630
Other direct costs	11,140	11,140	11,975	11,975
Total resources expended	£131,244	£131,244	£114,664	£114,664
	=====	=====	=====	=====

4. Analysis of Governance Costs

Independent examiners fees	360	360
Accountancy & bookkeepers fees	1813	2,034
Trustees insurance	456	439
	£2,629	£2,833
	=====	=====

5. Net Income

This is after charging:		
Depreciation	5,957	5,567
Independent examiners fee	360	360
	=====	=====

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

	2024	2023
	£	£
6. Analysis of staff costs		
Salaries and wages	73,184	59,375
Pension costs	901	713
	=====	=====

7. Tangible Fixed Assets

	Play Equipment	Kitchen Equipment	Fixtures, Furniture & Equipment	Audio Equipment	Other Equipment	Total
Cost						
At 6 April 2023	47,240	20,396	2,621	4,498	4,857	79,612
Additions	-	-	-	-	-	-
	-----	-----	-----	-----	-----	-----
At 5 April 2024	47,240	20,396	2,621	4,498	4,857	79,612
	=====	=====	=====	=====	=====	=====
Depreciation						
At 6 April 2023	36,566	20,395	1,401	4,497	3,880	66,739
Charge for the period	4,724	-	262	-	971	5,957
	-----	-----	-----	-----	-----	-----
At 5 April 2024	41,290	20,395	1,663	4,497	4,851	72,696
	=====	=====	=====	=====	=====	=====
Net Book Values						
As at 6 April 2023	£10,674	£1	£1,220	£1	£977	£12,873
	=====	=====	=====	=====	=====	=====
As at 5 April 2024	£5,950	£1	£958	£1	£6	£6,916
	=====	=====	=====	=====	=====	=====

8. Creditors: Amounts falling due within one year

Trade creditors and accruals	5,677	2,362
VAT & PAYE	1,797	4,302
	-----	-----
	£7,474	£6,664
	=====	=====

DAN'S DEN AT CHRISTCHURCH (Limited by guarantee)

Report of the trustees for the twelve-month period ended 5 April 2024

9. **Creditors: Amounts falling due after more than one year**

Interest free unsecured loan	-	-
	=====	=====

10. **Movement of funds for the period ended 5 April 2024**

	Brought fwd £	Receipts £	Payments £	Balances c/fwd £
General funds (free reserves)	£54,125	£118,166	£131,244	£41,047
	=====	=====	=====	=====

12. **Analysis of net assets between funds**

	General £	Designated £	Total £
Tangible fixed assets	6,916	-	6,916
Cash at bank and in hand	41,355	-	41,355
Other net current assets / (liabilities)	(7,224)	-	(7,224)
Creditors of more than one year	-	-	-
	-----	-----	-----
	£41,047	-	£41,047
	=====	=====	=====

DAN'S DEN AT CHRISTCHURCH

(Limited by guarantee)

Independent Examiner's Report to the Trustees of Dan's Den at Christchurch

I report on the accounts of the charity for the twelve month period ended 5 April 2024 which are set out on pages 3- 15

Respective responsibilities of the 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(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5)(b) of the 2011 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 you as 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 of 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 proper accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which agree with the accounting records and comply with the accounting requirements of the 2011 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.

.....
S Hart FCCA

29/10/24
.....
Date