

**CHARITY NUMBER 1182575**

**CHILDMINDING UK**  
**TRUSTEES REPORT AND FINANCIAL INFORMATION FOR**  
**THE YEAR ENDED 31<sup>st</sup> MARCH 2023**

---

## LIST OF OFFICERS AND TRUSTEES

Year ended 31<sup>st</sup> March 2023

Charity number: 1182575

Trustees:

Aimee Burton re-joined July 2019  
 Katy Templeman joined November 2020  
 Matthew Burton joined March 2022  
 Grace Salman resigned May 2022  
 Mick McGeown joined July 2022  
 Hayley Mackay stepped down September 2022  
 Theresa Anderson stepped down September 2022  
 Jackie Edgar joined November 2022  
 Anita Baxter re-joined November 2022  
 Lynn Bolland joined November 2022  
 Lisa Wallace joined January 2023  
 Mick McGeown resigned November 2022  
 Lyn Bolland resigned January 2023  
 Lynn Haycocks resigned January 2023

Chair: Aimee Burton appointed September 2022

Vice Chair: Anita Baxter appointed November 2022

Treasurer: Matt Burton appointed November 2022

Secretary: Vacant

Principal Address: PO Box 7114  
 Kettering  
 Northants  
 NN16 6BG

Accountant: Dean Middleton  
 DM Accounting Services  
 5 Bush Hill  
 Northampton

Independent Examiner: Peter Strong  
 16 Sapphire Close  
 Kettering  
 Northants

---

Bankers:

Santander

The Trustees present their report and the financial statements of the Charity for the year ended 31st March 2023.

## **STRUCTURE, GOVERNANCE AND MAINTENANCE**

The charity is constituted by trust deed.

The trustees delegate the day to day responsibility for organising the advice and advocacy to the Childminding UK Executive Director.

Appointment of trustees is governed by the trust deed of the charity. The Board of Trustees is authorised to appoint new trustees to fill vacancies arising through resignation or death of an existing trustee. The trustees named on page 1 have served throughout the year.

## **THE CHILDMINDING UK OVERALL OBJECTIVES**

The trustees have taken into consideration the Charity Commission's guidance on public benefit when reviewing our aims and objectives and planning our activities throughout the year. CMUK policies are regularly reviewed and adopted, in accordance with the objectives and legal requirements.

## **INVESTMENT POWERS**

The Trust Deed authorises the trustees to make and hold investments using the general funds of the charity, but no such investments are presently held.

## **CHARITABLE STATUS**

Childminding UK became a Charitable Incorporated Organisation the end of March 2019.

## **ACHIEVEMENTS AND PERFORMANCE**

### **Staff**

Throughout the year we were able to increase a Childminding Consultants hours to 34 hours a week. We were also able to increase the administrator hours to 30 per week. We recruited two new Childminding Consultants who joined us in September 2022 and October 2022, both working 30 hours per week. Our Executive Director Elaine Pitteway retired at the end of March 2023, but is consulting on three remaining projects for the coming year. Our Operations Manager was promoted to Executive Director and a Childminding Consultant promoted to Operations Manager.

### **Enquiry Line**

Support is offered during the hours of 9-3 weekdays to offer support to members and deal with enquiries from prospective childminders and parents.

### **Membership**

Membership stood at 1119 at the end of March 2022 and had increased to 1201 by the end of March 2023. We continued to improve the membership package, adding to the training modules and downloadable resources. We provide termly membership evenings via Zoom that keep us in touch with members.

---

New member discounts have been negotiated and we also purchased 200 licences more with Tiger Lily first aid trainer so members can buy their training at a discounted cost through us.

We continue to email a Members Newsletter monthly with articles remaining in members Dashboards for easy access at any time.

### **Online Training**

We developed new modules:

- Autism Awareness - July 2022 (with specialist Ellie Collar)
- Loose Parts - September 2022

### **Face to Face Events**

- Annual Conference and AGM– 15<sup>th</sup> October 2022- (83 delegates)

### **Virtual Training Events**

Safeguarding Children and Designated Lead

- May 2022 (36 booked)
- July 2022 (43 booked)
- October 2022 (37 booked)
- November 2022. (28 booked)
- January 2023 (26 booked)
- March 2023 (18 booked)

Understanding your Ofsted Inspection

- June 2022 (30 booked)
- October 2022 (24 booked)
- February 2023 (26 booked)

Cultural Capital and Pedagogy

- June 2022 (40 booked)
- September 2022 (30 booked)
- January 2023 (28 booked)

Food Hygiene

- February 2023 (16 booked)

Tea and Talk Sessions

These are monthly free sessions that give an overview of the Ofsted registration process and give attendees the opportunity to ask questions.

### **Downloadable Resources**

All pandemic restrictions have now been removed, so we archived our COVID Risk Assessment, Parental Agreement form and Transitioning back into Setting form. We updated our Illness and Infection policy to include more information about children with infectious diseases particularly respiratory illnesses. We also updated our free suggestions for policy for those who wish to create their own policies.

---

### **Online Consultations**

We introduced hour long online consultations held over Zoom where childminders or prospective childminders can tailor a support session with a Childminding Consultant.

### **Marketing**

We attended 2 Childcare Expos in Coventry and London. We write monthly blogs which are sent to other organisations and many of them publish them for us. We have started to be approached by national magazines for our view on childcare issues and have also carried out two radio interviews.

We have recruited six Childminding UK Ambassadors who are volunteers and are promoting Childminding UK in their interactions with other childminders and prospective childminders. They are also sharing our Social Media posts to their audiences to market Childminding UK to a wider audience.

### **Princess Royal Training Award**

In August 2022 we learned that we had achieved the high standard needed to receive the prestigious Princess Royal Training Award for 'Ensuring High Quality Childcare through Training and Support'. We are delighted to hold this award for three years and plan to apply again after this time. We are the only early years organisation to have achieved this.

### **Coronation Street**

We were asked to advise the story creation team at ITV about the role of childminding for a storyline that was aired this year. Childminding UK appeared on the ITV support screen after the programmes aired. We have let them know that we would be happy to be contacted in future for any ITV show that needs this.

## **FINANCIAL REVIEW**

As highlighted in last years report, there was a need to work more effectively and embrace new technology to meet the changing environment in the delivery of our services. With this in mind, 2022-23 saw the charity make some significant decisions regarding improvements to the website, development of a childminding mobile app and recruitment of extra staff. The demand for our services remained strong, reflected in the income levels of membership and online training and resources.

Childminding UK receives no external funding or grants and is completely reliant on generating its own income, mainly from online training/resources, membership fees and physical resources. So it is pleasing to report that income for 2022-23 was £208,530 compared to £200,565 in the previous year showing a 4% increase. The main contributors to the increase were membership fees with a 8.3% increase and online training/resources with a 10.8% increase on the previous year.

As expected, spending in 2022-23 increased considerably, due to additional members of staff employed to meet the extra demands of the charity, thus increasing payroll costs. The ongoing website development and the initial costs to develop the childminding mobile app, added to the charity's costs. This resulted in expenditure in 2022-23 of £242,002, up 35.5% on 2021-22 figures.

This performance resulted in the charity having a deficit of -£33,472 for the year, decreasing funds from £167,472 to £134,000. The Charity's finances are still robust with over 6 months' costs covered by unrestricted 'free' reserves. The Charity remains confident that income from online training, membership and resources will hold up well in the new financial year, though the continuing impact of inflation increasing the cost of living, may dampen demand for some of our services/products and put pressure on our costs. On a positive note, it is anticipated that when the mobile app is ready for use, this will generate additional income for the charity.

---

## **FUTURE DEVELOPMENTS**

Staff and trustees met in March to agree the business plan and budget for 2023 – 2024. The business plan takes into account the likely income from membership, sales and training.

This year we have started working on three main projects to enhance what Childminding UK offer. We will be partnering with Morton Michel to make it easier for childminders to buy discounted Morton Michel insurance through Childminding UK. We will be introducing a free advertising feature for all childminders and have been working with Nursery Story to create an App for childminders to use to record children's learning and development and communicate efficiently with parents.

Consultants have been recording voice overs for all our online training modules, which will be added to courses when website improvements have been completed.

We will continue to deliver 2 virtual training sessions a month and work on converting the existing Introductory training course to deliver as a module of the L3 course with Pen Green.

We will be introducing a dashboard wizard to create personalised paperwork including policies.

We will streamline all our downloadable resources and create fewer packs of multiple resources in order to make the purchase journey more user friendly.

We aim to introduce 6 new online modules, 2 new Virtual courses and continue with Online Consultations and Tea and Talk sessions.

## **RISK MANAGEMENT**

The trustees have considered the major business and operational risks which the charity faces and confirm that systems have been established so that the necessary steps can be taken to reduce these risks. The trustees do not believe that the association is subject to any substantial risk beyond the liabilities disclosed in the annual report and financial statements. The association holds public and employer liability insurance and professional indemnity insurance to protect it in case of a claim. The association maintains a risk register which is reviewed and updated regularly at trustee meetings.

## **ACCOUNTING POLICIES**

### **Reserves**

It is policy to keep a minimum of 3 months running costs in reserve. This policy gives due regard to the risks associated with our current funding arrangements.

### **Accounting Convention**

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011. The following specific accounting policies have been adopted:

### **Incoming Resources**

Voluntary income including donations and grants that provide core funding or are of a general nature, are recognised on the statement of financial activities where there is an entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

---

Investment income is recognised on a receivable basis. Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned. Grant income included in this category provides funding to support the organisation's activities and is recognised when there is entitlement, certainty of receipt and the amount can be measured with sufficient liability. Some grant funding may be passed directly to members to improve their service with specific outcomes.

### **Fixed Assets**

Any tangible fixed assets are shown at cost less depreciation. Any depreciation is provided to write off the costs of fixed assets less their estimated residual value over their expected useful lives as follows: Equipment over 4 years - straight line method.

### **Volunteers and Donated Services and Facilities**

The value of donated facilities and voluntary help etc. is not included in the statements since it is considered impracticable to quantify such income.

### **Resources Expended**

Expenditure is recognised when a liability is incurred. Costs of charitable activities comprise all costs incurred in the pursuit of the objectives of the charity. These include both costs that can be allocated directly to activities and costs necessary to support those activities. Governance costs include those incurred in the governance of the charity.

### **Contributions to Pension Funds**

The Pension cost charged represents the amount of contributions payable in respect of the accounting period.

### **Fund Accounting**

Funds held by the Charity are either:

- Unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated Funds - these are funds set aside by the Trustees out of unrestricted funds for specific future projects.
- Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Signed on behalf of the Trustees  
Treasurer

Dated .....

## Independent Examiner's Report 2022-23

To: **The members of Childminding UK** Registered Charity Number: **1182575**

I have examined the accounts of the Charity set out on pages 9 to 14, which have been prepared on the accruals concept for the financial year ending 31<sup>st</sup> March 2023.

### 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 the independent examiner's statement

My examination was carried out in accordance with 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.

Date: 2<sup>nd</sup> August 2023

.....  
 Mr P Strong – Independent Examiner  
 16 Sapphire Close  
 Kettering  
 Northants



CHILDMINDING UK

STATEMENT OF FINANCIAL ACTIVITIES  
(INCORPORATING THE INCOME & EXPENDITURE ACCOUNT)  
FOR YEAR ENDED 31ST MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2022/23 £	Total 2021/22 £
<b>INCOME</b>					
<b><u>Income and Endowments</u></b>					
Donations and Legacies	2	45.44	-	45.44	3,058.53
Charitable Activities	3	208,408.84	-	208,408.84	197,492.54
Investments	4	75.61	-	75.61	14.20
<b>TOTAL INCOME</b>		<b>208,529.89</b>	<b>-</b>	<b>208,529.89</b>	<b>200,565.27</b>
<b>EXPENDITURE</b>					
<b><u>Expenditure On:</u></b>					
Raising Funds	5	50,066.33	-	50,066.33	35,762.15
Charitable Activities	6	173,354.62	-	173,354.62	128,728.50
Governance Costs	7	18,580.92	-	18,580.92	14,114.03
<b>TOTAL EXPENDITURE</b>		<b>242,001.87</b>	<b>-</b>	<b>242,001.87</b>	<b>178,604.68</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>- 33,471.98</b>	<b>-</b>	<b>- 33,471.98</b>	<b>21,960.59</b>
<b>TRANSFER BETWEEN FUNDS</b>	13 & 14	<b>0.00</b>	<b>-</b>	<b>0.00</b>	<b>-</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>- 33,471.98</b>	<b>-</b>	<b>- 33,471.98</b>	<b>21,960.59</b>
<b><u>RECONCILIATION OF FUNDS</u></b>					
<b>TOTAL FUNDS BROUGHT FORWARD</b>	13 & 14	<b>167,472.16</b>	<b>-</b>	<b>167,472.16</b>	<b>145,511.57</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>134,000.18</b>	<b>-</b>	<b>134,000.18</b>	<b>167,472.16</b>

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.  
All of the above amounts relate to continuing activities.

The notes on pages 11 to 14 form part of these financial statements.

**CHILDMINDING UK  
BALANCE SHEET  
AS AT 31 MARCH 2023**

		31/03/2023	31/03/2022
<b>ASSETS</b>	<b>Notes</b>		£
<b>Fixed Assets</b>			
Intangible Assets	<b>9</b>	6,999.99	-
<b>Total Fixed Assets</b>		6,999.99	-
<b>Current Assets</b>			
Debtors & Prepayments	<b>10</b>	19,701.55	5,511.40
Cash at Bank and in Hand	<b>11</b>	108,068.24	163,079.58
<b>Total Current Assets</b>		127,769.79	168,590.98
<b>Current Liabilities</b>			
Creditors Due Within One Year	<b>12</b>	769.60	1,118.82
<b>Total Current Liabilities</b>		769.60	1,118.82
<b>NET CURRENT ASSETS</b>		127,000.19	167,472.16
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>134,000.18</u>	<u>167,472.16</u>
<b>NET ASSETS</b>		<u><b>134,000.18</b></u>	<u><b>167,472.16</b></u>
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds:			
Designated Funds	<b>13</b>	120,004.00	139,033.30
General Charitable Funds	<b>13</b>	13,996.18	28,438.86
Restricted Funds	<b>14</b>	-	-
<b>TOTAL FUNDS</b>		<u><b>134,000.18</b></u>	<u><b>167,472.16</b></u>

These accounts were approved by the board on the 18th September 2023  
and are signed on their behalf by:

Signed .....

Name (Printed).....

Charity Registration Number: 1182575

**CHILDMINDING UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

**ACCOUNTING POLICIES**

**1. Basis of Accounting**

The accounts have been prepared under the historical cost convention and in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities", preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) and with the Charities Act 2011.

Going Concern - There are no material uncertainties related to events or conditions that cast significant doubt on the charity's ability to continue as a going concern.

a) Voluntary income is received by way of donation and gifts and is included in full in the Statement of Financial Activities when received.

b) Grants, including grants for the purchase of equipment, are recognised in full in the Statement of Financial Activities in the year in which they are received.

c) Resources expended that can be wholly attributed to a fund are allocated as such. Other resources expended are divided between each fund depending on activity of the fund at the time of expenditure.

d) Restricted funds are to be used for specified purposes as laid down by the donor. Expenditure which meets these criteria is identified to the fund.

e) Unrestricted funds are donations and other income received or generated for the objects of the Charity without further specified purpose and are available as general funds.

f) Designated funds are funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

g) The charity operates a non-capitalisation policy for items purchased under £1,000.

**2. Donations & Legacies**

	Unrestricted Funds	Restricted Funds	Total 2022/23	Total 2021/22
	£	£	£	£
Donations	<b>45.44</b>		<b>45.44</b>	<b>3,058.53</b>

**3. Charitable Activities**

	Unrestricted Funds	Restricted Funds	Total 2022/23	Total 2021/22
	£	£	£	£
AGM, Stall Holder & Raffle	3,881.51	-	3,881.51	2,151.90
Membership	88,145.62	-	88,145.62	81,392.38
Training	150.00	-	150.00	1,490.50
Online Training & Resources	115,135.28	-	115,135.28	103,853.95
Miscellaneous	10.00	-	10.00	253.18
Resources & EYFS Books	1,086.43	-	1,086.43	8,350.63
<b>Total</b>	<b>208,408.84</b>	<b>-</b>	<b>208,408.84</b>	<b>197,492.54</b>

**4. Investments**

	Unrestricted Funds	Restricted Funds	Total 2022/23	Total 2021/22
	£	£	£	£
Interest Income	<b>75.61</b>	<b>-</b>	<b>75.61</b>	<b>14.20</b>

**CHILDMINDING UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Unrestricted Funds	Restricted Funds	Total 2022/23	Total 2021/22
	£	£	£	£
<b>5. Raising Funds</b>				
AGM & Conference	14,223.26	-	14,223.26	6,017.17
Online Advertising, & Website Costs	35,843.07	-	35,843.07	29,744.98
	<b>50,066.33</b>	<b>-</b>	<b>50,066.33</b>	<b>35,762.15</b>

	Unrestricted Funds	Restricted Funds	Total 2022/23	Total 2021/22
	£	£	£	£
<b>6. Charitable Activities</b>				
Charges Snip Cart	2,581.07	-	2,581.07	2,960.33
Donations	-	-	-	500.00
Equipment	2,195.98	-	2,195.98	3,028.74
HR Services	1,984.86	-	1,984.86	1,399.68
Office Support & Hospitality	768.00	-	768.00	700.00
Insurance & Management Quality Systems	2,228.80	-	2,228.80	2,112.55
Marketing, Advertising and Promotion	2,611.73	-	2,611.73	1,189.86
Payroll Costs (see note 9)	140,734.34	-	140,734.34	93,336.44
Recruitment	-	-	-	360.00
Resources & Programme Expenses	482.38	-	482.38	8,660.90
Staff/Volunteer Training & Networking	16,995.00	-	16,995.00	12,698.87
Travel & Subsistence	2,772.46	-	2,772.46	1,781.13
<b>Total</b>	<b>173,354.62</b>	<b>-</b>	<b>173,354.62</b>	<b>128,728.50</b>

	Unrestricted Funds	Restricted Funds	Total 2022/23	Total 2021/22
	£	£	£	£
<b>7. Governance Costs</b>				
Accountancy & Independent Examination	4,450.00	-	4,450.00	4,416.00
Home Based Office Costs	4,236.22	-	4,236.22	5,804.16
Payroll & Pension	736.80	-	736.80	595.00
Room Hire & Storage	9,157.90	-	9,157.90	3,298.87
<b>Total</b>	<b>18,580.92</b>	<b>-</b>	<b>18,580.92</b>	<b>14,114.03</b>

	Total 2022/23	Total 2021/22
<b>8. Staff Costs and Emoluments</b>		
Gross Salaries & Wages	132,128.38	88,855.33
Employer's National Insurance	6,092.08	2,673.52
Pension Costs (defined contribution scheme)	2,513.88	1,807.59
<b>Total</b>	<b>140,734.34</b>	<b>93,336.44</b>

The average number of staff employed during the period: **5.50** **4.60**  
 No employees received emoluments of more than £60,000 per annum.  
 No Trustees claimed expenses or remuneration during the period (2021/22 £nil).

**CHILDMINDING UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

	Total 2022/23	Total 2021/22
<b>9. Fixed Assets</b>		
Intangible Assets - Mobile App Nursery Story	6,999.99	-
	<b>6,999.99</b>	<b>-</b>

This mobile app is in the development stage at 31st March 2023 and will be depreciated in 2023-24.

	Total 2022/23	Total 2021/22
<b>10. Debtors &amp; Prepayments</b>		
	£	£
Prepayments	16,023.55	4,188.40
Other Debtors	3,678.00	1,323.00
	<b>19,701.55</b>	<b>5,511.40</b>

	Total 2022/23	Total 2021/22
<b>11. Cash at Bank and In Hand</b>		
	£	£
Deposit Account	103,270.56	159,829.66
Current Account	2,347.68	1,499.92
Floats and Petty Cash	2,450.00	1,750.00
	<b>108,068.24</b>	<b>163,079.58</b>

	Total 2022/23	Total 2021/22
<b>12. Creditors - Amounts Falling Due Within One Year</b>		
	£	£
Sundry Creditors	119.00	221.34
Accrued Expenses	650.60	831.50
Pension Liability	-	65.98
<b>Total</b>	<b>769.60</b>	<b>1,118.82</b>

	Opening Balance	Income	Expense	Transfer	Closing Balance
<b>13. Unrestricted Funds</b>	£	£	£	£	£
<b>Designated Funds:</b>					
Herts Project	3,058.53	20.89	3,079.42	0.00	0.00
NCA Training	-207.89	150.00	12,690.64	12,748.53	0.00
Membership	64,972.80	88,145.62	90,679.04	0.00	62,439.38
Online Resources	73,719.29	100,256.04	99,567.13	-17,949.89	56,458.31
Resources	-3,657.51	1,086.43	2,630.28	5,201.36	0.00
Tigerlilly	1,148.08	14,879.24	14,921.01	0.00	1,106.31
<b>Total Designated Funds</b>	<b>139,033.30</b>	<b>204,538.22</b>	<b>223,567.52</b>	<b>0.00</b>	<b>120,004.00</b>
<b>General Unrestricted Funds</b>	<b>28,438.86</b>	<b>3,991.67</b>	<b>18,434.35</b>	<b>0.00</b>	<b>13,996.18</b>
<b>Total</b>	<b>167,472.16</b>	<b>208,529.89</b>	<b>242,001.87</b>	<b>0.00</b>	<b>134,000.18</b>

General Unrestricted Funds' made up of general fund, investment income and voluntary income

NCA Training project has been discontinued at 31st March 2023, balances have been transferred to/from

Online resources . Resources project deficit funded via online resources.

**CHILDMINDING UK**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2023**

<b>14. Restricted Funds</b>	Opening Balance	Income	Expense	Transfer	Closing Balance
	£	£	£	£	£
<b>Total</b>	-	-	-	-	-

There were no restricted funds at the beginning during or at the end of the financial year.

**15. Ultimate Controlling Party**

The Trustees hold control of the Charity, whose names are shown at the front of the financial statements.

Investment income is recognised on a receivable basis. Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions, is recognised as earned. Grant income included in this category provides funding to support the organisation's activities and is recognised when there is entitlement, certainty of receipt and the amount can be measured with sufficient liability. Some grant funding may be passed directly to members to improve their service with specific outcomes.

### **Fixed Assets**

Any tangible fixed assets are shown at cost less depreciation. Any depreciation is provided to write off the costs of fixed assets less their estimated residual value over their expected useful lives as follows: Equipment over 4 years - straight line method.

### **Volunteers and Donated Services and Facilities**

The value of donated facilities and voluntary help etc. is not included in the statements since it is considered impracticable to quantify such income.

### **Resources Expended**

Expenditure is recognised when a liability is incurred. Costs of charitable activities comprise all costs incurred in the pursuit of the objectives of the charity. These include both costs that can be allocated directly to activities and costs necessary to support those activities. Governance costs include those incurred in the governance of the charity.

### **Contributions to Pension Funds**

The Pension cost charged represents the amount of contributions payable in respect of the accounting period.

### **Fund Accounting**

Funds held by the Charity are either:

- Unrestricted general funds - these are funds that can be used in accordance with the charitable objects at the discretion of the Trustees.
- Designated Funds - these are funds set aside by the Trustees out of unrestricted funds for specific future projects.
- Restricted Funds - these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

  
Signed on behalf of the Trustees  
Treasurer

Dated 4/12/23.

  
M. Burton

8/12/2023

**CHILDMINDING UK  
BALANCE SHEET  
AS AT 31 MARCH 2023**

		31/03/2023	31/03/2022
	Notes		£
<b>ASSETS</b>			
Fixed Assets			
Intangible Assets	9	6,999.99	-
Total Fixed Assets		6,999.99	-
Current Assets			
Debtors & Prepayments	10	19,701.55	5,511.40
Cash at Bank and in Hand	11	108,068.24	163,079.58
Total Current Assets		127,769.79	168,590.98
Current Liabilities			
Creditors Due Within One Year	12	769.60	1,118.82
Total Current Liabilities		769.60	1,118.82
NET CURRENT ASSETS		127,000.19	167,472.16
TOTAL ASSETS LESS CURRENT LIABILITIES		134,000.18	167,472.16
NET ASSETS		134,000.18	167,472.16
<b>FUNDS OF THE CHARITY</b>			
Unrestricted Funds:			
Designated Funds	13	120,004.00	139,033.30
General Charitable Funds	13	13,996.18	28,438.86
Restricted Funds	14	-	-
TOTAL FUNDS		134,000.18	167,472.16

These accounts were approved by the board on the 18th September 2023  
and are signed on their behalf by:

Signed  .....

Name (Printed)..... M. GINTON

Charity Registration Number: 1182575



## **Independent Examiner's Report 2022-23**

To: **The members of Childminding UK** Registered Charity Number: **1182575**

I have examined the accounts of the Charity set out on pages to , which have been prepared on the accruals concept for the financial year ending 31<sup>st</sup> March 2023.

### **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 the independent examiner's statement**

My examination was carried out in accordance with 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.



Date: 2<sup>nd</sup> August 2023

.....  
Mr P Strong – Independent Examiner  
16 Sapphire Close  
Kettering  
Northants