

HOWGILL FAMILY CENTRE

England & Wales · Charity number 519278

Details

Other names HOWGILL CENTRE

Status Registered

Legal form Charitable company

Company number [02045632](#)

Registered 1987-10-12

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

Contact

Address Howgill Family Centre
Birks Road
Cleator Moor
CA25 5HR

Phone 01946817900

Email financeteam@howgill-centre.co.uk

Website www.howgill-centre.co.uk

Activities

Objects: TO PROMOTE ANY CHARITABLE PURPOSE FOR THE BENEFIT OF THE INHABITANTS OF WHITEHAVEN AND AREA, INCLUDING THE ADVANCEMENT OF EDUCATION AND THE PROVISION OF FACILITIES FOR RECREATION AND LEISURE-TIME OCCUPATION, IN THE INTERESTS OF SOCIAL WELFARE AND WITH THE OBJECT OF IMPROVING THE CONDITIONS OF LIFE OF THE SAID INHABITANTS.

Activities: The Howgill Family Centre aims to provide support for Children and Families throughout West Cumbria so that every child might have equality of opportunity to achieve their full potential. The organisation coordinates Centre-based activities, Home Support and Community outreach projects.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** WHITEHAVEN AND AREA
- Cumbria

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,101,408	£991,441	£609,491	43
2024-03-31	£932,884	£949,553	£499,524	40
2023-03-31	£891,178	£892,958	£516,193	37
2022-03-31	£691,882	£771,442	£517,973	39
2021-03-31	£691,412	£579,680	£597,533	30

Trustees

Name	Role	Appointed
BRENDA HOLDEN	Chair	2009-11-12
Amanda Watters		2023-04-24
Emma McCarthy		2023-06-01
Gemma Leadbetter		2023-06-25
Lesley Sewell		2023-06-01
WILLIE SLAVIN		2000-11-30

HOWGILL FAMILY CENTRE

England & Wales - Charity number 519278

Accounts

Howgill Family Centre

(A company limited by guarantee)

Annual Report and Financial Statements

31 March 2025

Company registration number: 02045632

Charity registration number: 519278



Howgill Family Centre

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Howgill Family Centre
Reference and Administrative Details

Charity name	Howgill Family Centre	
Charity registration number	519278	
Company registration number	02045632	
Principal office	Birks Road CLEATOR MOOR CA25 5HR	
Registered office	Birks Road CLEATOR MOOR CA25 5HR	
Trustees	B Holden, Chair G Leadbetter, Treasurer E McCarthy L Sewell A Watters W Slavin I P Baldwin (Appointed 27 June 2024)	
Chief executive officer	F Eldon	
Solicitors	Burnetts Solicitors 6 Victoria Place CARLISLE CA1 1ES HTF Gough & Co 38/42 Lowther Street WHITEHAVEN CA28 7NR	
Bankers	National Westminster Bank plc 71 Lowther Street WHITEHAVEN CA28 7AG	
Auditor	Dodd & Co Audit Limited FIFTEEN Rosehill Montgomery Way Rosehill Estate CARLISLE CA1 2RW	

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2025

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2025.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

DIRECTORS/TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of the charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year were as follows, and contribute their experience from:

Brenda Holden Education Appointed 12/11/2009

Willie Slavin Education Appointed 30/11/2000

Amanda Watters Programme Manager Appointed 24/04/2023

Gemma Leadbetter Accountant Appointed 08/08/2023

Emma McCarthy Social Value Manager Appointed 28/07/2023

Lesley Sewell Strategic Account Director Appointed 15/07/2023

Ivan Baldwin Business Development Director Appointed 27/06/2024

CHAIR'S REPORT

The past year has seen us progress in an upward trajectory towards becoming a more sustainable organisation. Challenges have been met throughout the year with our certainty that we are delivering the services the communities need and deserve, and we are a forward-thinking organisation always looking to change, develop and grow.

The continued determination and resilience from the Board of Trustees and staff means that we continue to work towards ensuring the organisation is in a more secure position and can continue to support children and families in our communities in as many ways as possible. As Chair, I am deeply indebted to my colleagues across the whole organisation for their continued commitment, hard work and diligence which has been key to the success of major developments and change that have been necessary to drive Howgill forward.

Partnerships with a range of organisations have continued to grow and flourish. One important aspect of the Bedrock funding through Sellafield Ltd and supported by Cumbria Community Fund, saw a reshaping of our strategic planning and realignment of our priorities and strategic direction. The last few years have been extremely challenging, but this funding and support has helped us reach a point in our development where we are driving forward ambitious plans and shaping the future direction of Howgill. We are grateful for all the support, without which we would not be in such a secure position.

The CEO, Faye Eldon, has worked closely with the Board of Trustees, leading staff and securing funding to ensure the ambitious plans are being realised. Her experience, expertise, tireless work and commitment has ensured that all aspects of Howgill's work have flourished. On behalf of the Board, I would like to acknowledge what has already been achieved and look forward to the next chapter in our development.

During the past year we have welcomed Ivan Baldwin to the Board, further strengthening the range of expertise and experience. All 7 Trustees are fully committed to the organisation, and I thank them for all their input.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2025

The past year has seen us move to a digital approach for all our services and financial systems have been put in place giving the organisation modern, robust policies and procedures. The Board of Trustees and the Management Team have successfully attracted several funding streams that afford us the opportunity to enable the organisation to flourish and expand.

The members of the Board have taken a number of strategic decisions to position Howgill to bid for any tenders, that fit with our objectives, that may arise in the future.

A further thorough and rigorous review, restructure and reorganisation of all our services, particularly in Early Years provision, has led to improved outcomes for children and families. The Early Years Learning Improvement Service continues to be a key partner in helping drive up standards by supporting our managers and staff and we continue to foster this important relationship. The present political landscape is proving the most challenging yet for the future of providing desperately needed Early Years education for our parents and children. By working with the local MP Josh MacAlister and other influential partners, we will continue to provide these vital services, remaining optimistic that the present Labour government will invest and fund sustainable Early Years provision.

During the last 12 months we have invested a significant amount of our reserves to provide additional support and training for all staff and provide quality resources for our services. We have also financially supported our Early Years services by absorbing the steep rise in the cost of staffing, maintaining and running our premises and providing quality resources. Supporting parents who use our settings has been a priority and we have kept fees as low as possible as they cope with the rising cost of living. The additional funded childcare places are welcome and will significantly help working parents. The government intention to sharply increase costs for employers without a significant increase in provider grant entitlement, is putting further strain on the finances. We are fully committed to continuing to provide and where possible, expand our core business.

A number of successful funding bids ensure we continue to deliver and expand our services in Copeland and support as many children and families as possible for at least the next three years. The funding has enabled us to continue with previous partnerships as well as developing new ones. Opening new horizons is an exciting prospect and we relish the opportunity to work alongside committed professionals who have shown faith in Howgill. The organisation relies heavily on the help from funders, who continue to support our work, and I am extremely grateful for their financial and practical support.

On a personal level I would like to thank Faye and my fellow Trustees for their help and support during the last year. I must express my heartfelt thanks to all the staff who have carried on working and coping so well with the many changes and challenges they face, their commitment to Howgill is outstanding.

Howgill Family Centre is an organisation that adapts to change, and we now look forward to working on new projects as they develop. We will take full advantage of any new opportunities as they occur.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Howgill Family Centre is a company limited by guarantee and the roles and responsibilities are laid down in the Memorandum and Articles of Association dated 12th June 1986 and amended on 9th December 2004.

Appointment of Trustees

The Board of Trustees is responsible for the organisation in all respects and are elected by all Members at the Annual General Meeting. Under the Articles of Association there is no maximum number of Trustees, and the minimum number is three.

Howgill recruits Trustees as volunteers for their skills in safeguarding, education, business, legal, financial, marketing and communications, public health or social care. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including through advertising and by recommendation from service users, members and existing Trustees.

We aim to assess the implications of the Charity Governance Code 2020 and updates in 2025 for our charity, and to take steps to ensure that we adopt those aspects of the Code that are relevant to us. Recruitment of 4 additional committed individuals to the Board has strengthened the governance of our operations.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2025

Trustee induction and training

We ensure that all new Trustees understand their responsibilities to the charity and carry out their duties based upon the principals of "Good Governance", A Code for the Voluntary and Community Sector, December 2022 and the guidance issued by the Charity Commission for England and Wales. All new Trustees undertake appropriate training.

Organisational structure

Trustees meet as a full Board at least 6 times during the year but more often should the need arise. Sub-committees and task groups of Trustees, co-opted members and management staff may be convened when appropriate and report to the Board.

Howgill's Trustees have clearly defined roles and responsibilities and there are job descriptions for all Trustees, Chair and Treasurer. However, all Trustees are encouraged to become as involved as they possibly can in the life and work of the organisation. It is so important that the Board understands fully what is involved so that they can make important strategic decisions and carry out their function efficiently.

Trustees have full responsibility for the governance and finances of the organisation. The Chair continues the overseeing of the management and operations of the organisation. The Chief Executive Officer, Faye Eldon, has been delegated responsibility to manage the day-to-day operations of the charity on behalf of the Trustees, to allow effective management over service delivery, finance and employment. Alongside the senior managers, Faye provides appropriate supervision for the current key operational areas of our activities - business, Early Years provision, community financial support, and children's therapy and other support services.

At 31 March 2025, we had 43 employees, including full time, part time and bank staff.

Key management and personnel remuneration

The Trustees consider the Board of Trustees and the CEO, aided by the Management Team, as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day-to-day basis.

All Trustees give of their time freely and no remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 8 and 17 in the accounts.

The pay of the charity's senior Management and staff is reviewed annually and assessed in accordance with average earnings. All staff are paid at least the National Living Wage as set by the Government. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Partnership

In line with Howgill's objectives, many of the initiatives that are developed and delivered gain from the involvement and support of other charitable, voluntary, and public sector bodies, including schools, colleges and universities, as well as commercial businesses. This can be in the form of co-working, mutual support and direct funding.

Charities and organisations who have worked in partnership with Howgill during the last year include: Sellafield Ltd and Social Impact Multiplied, Cumberland Council, Cumbria CVS, Copeland Community Fund, Cumbria Community Foundation, Francis Scott Trust, National Lottery, Together We Can CIC, South Copeland GDF, Phyllis Harney Trust, Mitie, Tesco, Citizens Advice Bureau, Nuclear Decommissioning Agency (NDA), Always Another Way, University of Central Lancashire (UCLan), Social Enterprise Acumen, Police and Crime Commissioner, CADAS, Phunky Foods, Cumbria Youth Alliance, Inspira, Dioceses of Carlisle and Lancaster, Lakes College West Cumbria, Young Cumbria, Riverside Housing Association, The Whitehaven Foyer, South Whitehaven Youth Partnership, Baby Basics, Phoenix Youth Centre, University of Cumbria, Whitehaven Harbour Youth Project, Cumbria Partnership NHS Foundation Trust, West Cumbria Child Poverty Forum, North Cumbria Integrated Care NHS Foundation Trust, West Cumberland Hospital, the Hadfield Trust and many local schools, too numerous to mention individually.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2025

Risk Assessment

Failure to maintain the funding necessary for Howgill to meet its objectives is the main risk to the charity. Long term funding and maintaining appropriate staffing levels in a climate of local and national recruitment and retention difficulties is challenging but we have retained and recruited to maintain full staffing levels across the organisation.

Ongoing recruitment to the Board of members with specific skills, experience and expertise and seeking corporate input are critical to continue to strengthen the governance of the organisation. We have actively worked with partners and recruited 4 new members to the Board who have the critical attributes we require. We will begin further recruitment when necessary.

During the last financial year, we have kept under constant review the services presently provided and those that are essential for the future direction of the organisation. Due to the astute monitoring and management of the finances, the CEO has ensured budgets are managed appropriately. New services are now being delivered, and we identify and review on a regular basis those services that are most needed and where we are in a strong position to make a significant contribution to the wellbeing of our local families.

The success of future plans depends on securing the level of funding that will be required for services and planned projects, in a challenging cost of living crisis. We remain alert to opportunities to increase the sources of our funding and range of services.

To meet the needs of maintaining a high level of service provision, we continue to provide training opportunities for employees and volunteers to maximise the skills base and offer career progression opportunities when these become available.

OBJECTIVES AND ACTIVITIES

The Charity is established to promote any charitable purpose for the benefit of the inhabitants of Copeland in West Cumbria, including the advancement of education and the provision of facilities for recreation and leisure time occupation, in the interests of social welfare and with the objective of improving the condition of life of those inhabitants.

Howgill aims to provide support to children and families with particular emphasis on the disadvantaged.

Over the last year it has done this by:

- Working with families and continuing to deliver Early Years Childcare & Education providing 20 places at any one time at our premises in Kells and Whitehaven for children from 2 – 4 years of age all year round, ensuring a smooth transition to schools.
- Working with families and delivering Early Years Childcare & Education by increasing the number of places to 68 for 0-5 years in Cleator Moor and ensuring a smooth transition to schools.
- Working with partners to enhance outdoor education provisions at all our settings.
- Working in partnership with the Cumbria Communication Project team to support the development of speech, language and communication in the Early Years across our settings.
- Working in partnership with Transforming West Cumbria: Family Wellbeing to promote and provide services to parents/carers of young children from 0-4 years in a number of centres in Cleator Moor and Whitehaven.
- Working in partnership with Family Hubs at Whitehaven and Millom to provide Early Years services.
- Providing additional support through our Time To Be Me service to fourteen local primary schools to improve the emotional wellbeing of children who have experienced one off trauma, separation or loss issues and anxiety, based around play therapies with a strong emphasis on the voice of the child.
- Supporting families with financial support that includes helping parents with budgeting and monitoring, claiming benefits and grants.
- Working in partnership with Good Enough Start in Millom to provide local community perinatal and infant attachment care by delivering a pioneering preventative service to transform the life chances for future newborn babies.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2025

- Successful funding bid to move from Baby Basics to providing a West Cumbria Baby Bank to deliver essential, additional services for low-income communities alongside midwives and health visitors.

We provide high quality services open to external inspection, evaluation and assessment. Premises and activities are registered with Ofsted where appropriate. Distinctive services provided by Howgill to children and families are based on trusting relationships.

We are committed to people's growth and development. By increasing aspirations and expectations, service users, parents, carers, children, volunteers and employees, are encouraged to learn and progress towards fulfilling their potential. We aim to build the capacity and resilience of local communities.

Our approach is collaborative. Families have always been at the centre of what we do, and we have high expectations of the adults in the relationship. There is a recognition that people we work with have responsibilities too – to act safely and responsibly. Our aim is to foster greater independence and resilience. We believe that people can address the issues they face – recognising that they may need support in the forms of information, skills and confidence to enable them to do so. We will enable people, when they are ready, to move beyond the point where Howgill's support is required. Former service users are encouraged to become volunteers, sponsors, trustees and patrons.

The safeguarding of all children is a priority concern and all staff and volunteers, including Trustees, are regularly trained in safeguarding. Staff and volunteers have a clear pathway for reporting concerns as soon as they arise. Safer Recruitment practices are rigorously deployed, including obtaining enhanced Disclosure and Barring Service (DBS) checks (renewed every three years) on Trustees, employees and volunteers. Training is recorded and monitored to ensure that employees' qualifications, especially in safeguarding and first aid, are kept up-to-date. There are Designated Safeguarding Leads and Deputy Designated Safeguarding Leads to drive continuous improvement.

Trustees have regard to the Charity Commission's guidance on public benefit when reviewing Howgill's aims and objectives and in planning future activities. Howgill fulfils its public benefit objectives through its support to children and families with particular emphasis on the vulnerable and disadvantaged.

ACHIEVEMENTS

Howgill continues to develop services through grants and fees. Referrals were received from a wide range of agencies, the majority from midwives, health visitors and primary schools. The level of self-referrals and positive feedback from parents and carers shows confidence that we are providing services that the community needs.

Howgill's deep roots in local communities provide distinctive strengths in drawing in some of the most disadvantaged families. This is reflected in the strong partnerships and relationships that have been established at all our settings and centres, and which continue as we develop our new focus and direction in 2024.

Trustees view the provision of Early Years learning for 0-4 year olds as an integral part of Howgill's offer, enabling the organisation to reinforce the support it provides that ensures children are receiving the best start, especially as they prepare to enter formal nursery education. There is great continuity in Howgill's relationship with families, which may have started at the prenatal stage and can continue as the children move towards adolescence and even into adulthood.

Specific achievements during the year to 31st March 2025 include:

- Migration of financial systems from SAGE to XERO will streamline accounts across the entire organisation. Thorough reviews of all services and historic agreements have resulted in improved provision and significant cost reductions.
- Successful applications to a range of funding bodies that provide essential business and planning support and a range of services for children and families.
- A thorough and rigorous review, restructure and reorganisation of our organisation.
- Digitisation of all policies and procedures.
- Outsourcing of financial services and restructure of practice and procedures.
- Bedrock funding and consultancy that is enabling us to restructure the organisation and begin to grow to meet the demands of community needs.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2025

- Early Years provision which has led to the successful recruitment of new staff and apprentices in all three settings.
- Expanded the Time to Be Team and increasing the number of schools to fourteen in a wider area of West Cumbria.
- Provision of further training opportunities for all staff.
- Strengthened our relationship with CCC Learning Improvement Service for Early Years who support our managers, deputies and practitioners.
- Continued to invest in developing our future Early Years workforce. Our settings continue to be popular, and we are seeing the growing popularity of all our settings.
- Managed and delivered successful projects supported by grants and personnel from health and other funding bodies.
- Developed and secured funding to assist with our future plans to continue our key projects in support of our redesigned strategy. In common with all other charities, we can only deliver services if we have the funding. This is always an ongoing priority.
- Continued the joint venture in collaboration with Riverside Housing, signing a new agreement, and continue to support young people aged 16-24 and rent out the office space at the Whitehaven Foyer,
- Continued to provide a widening range of training opportunities for our staff across all teams.

FINANCIAL REVIEW AND RESERVES

As at 31 March 2025, the charity held total reserves of £609,491. The charity's current level of free reserves (total funds less the amount held in fixed assets and restricted funds) is £255,043 which enable the organisation to continue its operational activities in the event of any further reduction or cessation of funding. This is above the targeted level of reserves.

Unrestricted funds at the year-end totalled £491,641. Restricted funds at the year-end totalled £117,850. Fixed assets of £236,598 are held for use by the charity (all of which are unrestricted funds) and can only be realised by the disposal of these assets.

The reserves policy has been established to mitigate the main financial risks facing the charity. The Trustees aim to maintain those unrestricted funds that are not committed or invested in tangible fixed assets at a level to provide working capital covering 3 to 6 months of expenditure relating to normal activities and anticipated service delivery. It is expected that, for the next few years, the level of these reserves will need to be maintained at no less than £200,000.

Staff absence from work due to sickness remains a concern but management systems are established and enforced consistently.

The Trustees consider that the charity is adequately funded to meet its current obligations.

Nursery Provision has been supported by Cumbria County Council Early Years entitlement grants, Early Years support grants, fee income and nursery grant funding.

We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

The Trustees have given consideration to the major risks to which the organisation is exposed and satisfied themselves that systems or procedures are established to manage these risks.

PLANS FOR FUTURE PERIODS

Over the next 12 months Howgill's plans can be summarised as follows:

- Work together as a Board of Trustees with relevant experience and expertise to strengthen governance of the organisation.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2025

- Ensure the continuation and close collaboration between the Board of Trustees and CEO to lead our thriving and growing organisation.
- Outsource financial services such as payroll and bookkeeping to ensure full compliance with Charity and Company law.
- Continue to implement new financial systems across the organisation, using XERO to support financial planning.
- Implement the use of UPSHOT, a monitoring, evaluation and learning system to help evidence impact, where relevant across the organisation.
- Manage the budget efficiently, by holding regular budget meetings and monitoring income and expenditure.
- Organise fundraising events during the year to enable us to provide quality resources for our children and families.
- Ensure there is a suitably qualified, well-trained workforce to deliver our plans by providing opportunities for staff to attend regular training.
- Provide managers and staff with the necessary resources and training to maximise the potential of the organisation's offer within the community by delivery of new projects supported by funding from diverse organisations.
- Work closely with a wide range of organisations and partners to ensure Howgill is at the heart of strategic decision making.
- Continue to look for opportunities to extend the range and scope of our services in line with current thinking and service user need and demand.
- Focus on and develop speech, language and communication in the Early Years and working with parents/carers.
- Extend emotional wellbeing services to a wider range of primary schools.
- Continue to provide good quality Early Years provision in Whitehaven, Cleator Moor and Kells.
- Seek out opportunities to acquire new premises and provide services to more communities.
- Develop new community facilities and services in the Kells area of Whitehaven.
- Work closely with the Whitehaven Family Hub and community groups to extend the reach of our services.
- Make further improvements to indoor and outdoor areas at all our premises, where funding permits.

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 17 November 2025 and signed on its behalf by:



B Holden
Trustee

Howgill Family Centre

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Howgill Family Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

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

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

Independent Auditors' Report to the Trustees of Howgill Family Centre

Opinion

We have audited the financial statements of Howgill Family Centre for the year ended 31 March 2025 which comprise Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs at 31 March 2025 and of the charity's resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue. Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**Independent Auditors' Report to the Trustees of
Howgill Family Centre**

..... *continued*

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report (incorporating the strategic report and the directors' report) have been prepared in accordance with applicable legal requirements.

Other matters

The prior period financial statements are unaudited.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- certain disclosures of trustees' remuneration specified by law are not made; or
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not obtained all the information and explanations necessary for the purposes of our audit.

Responsibilities of the trustees

As explained more fully in the Trustees' Responsibilities Statement set out on page 9, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal controls as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditors' Report to the Trustees of Howgill Family Centre

..... continued

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

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

- the nature of the industry and sector, control environment and charitable company's performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the charitable company's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team and involving relevant internal specialists, including pensions regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud to be in relation to revenue recognition and management override which, in common with all audits under ISAs (UK), we are required to perform specific procedures to respond to this risk.

We also obtained an understanding of the legal and regulatory framework that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act, Charities Act, pensions legislation and tax legislation.

As a result of performing the above, in response to the risks identified, we did not identify any key audit matters related to the potential risk of fraud or non-compliance with laws and regulations. In addition to the above, our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
 - enquiring of management concerning actual and potential litigation and claims;
 - performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
 - reading minutes of meetings of those charged with governance, reviewing correspondence with HMRC;
- and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

**Independent Auditors' Report to the Trustees of
Howgill Family Centre**

..... *continued*

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members and remained alert to any indications of fraud or non-compliance with laws and regulations throughout the audit.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

.....
Joanne Thomlinson (Senior Statutory Auditor)
For and on behalf of Dodd & Co Limited, Statutory
Auditor

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

17 November 2025

Dodd & Co Audit Limited is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006

Howgill Family Centre

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2025

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
Note	£	£	£	£
Income and endowments from:				
Donations and legacies	2	99,360	232,155	331,515
Other trading activities	3	15,745	-	15,745
Investments	4	6,042	-	6,042
Charitable activities	5	715,322	32,784	748,106
Total income and endowments		<u>836,469</u>	<u>264,939</u>	<u>1,101,408</u>
Expenditure on:				
Charitable activities		749,525	241,916	991,441
Total expenditure		<u>749,525</u>	<u>241,916</u>	<u>991,441</u>
Net income/(expenditure) before transfers		86,944	23,023	109,967
Transfers				
Transfers between funds		1,593	(1,593)	-
Net movements in funds		88,537	21,430	109,967
Reconciliation of funds				
Total funds brought forward		403,104	96,420	499,524
Total funds carried forward		<u>491,641</u>	<u>117,850</u>	<u>609,491</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 17 to 30 form an integral part of these financial statements.

Howgill Family Centre
Company registration number: 02045632
Balance Sheet as at 31 March 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Intangible assets	11		5,287		-
Tangible assets	12		<u>231,311</u>		<u>235,003</u>
			236,598		235,003
Current assets					
Debtors	13	26,712		26,040	
Cash at bank and in hand		<u>429,657</u>		<u>314,639</u>	
		456,369		340,679	
Creditors: Amounts falling due within one year	14	<u>(83,476)</u>		<u>(76,158)</u>	
Net current assets			<u>372,893</u>		<u>264,521</u>
Net assets			<u>609,491</u>		<u>499,524</u>
The funds of the charity:					
Restricted funds			117,850		96,420
Unrestricted funds					
Unrestricted income funds			<u>491,641</u>		<u>403,104</u>
Total charity funds			<u>609,491</u>		<u>499,524</u>

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 17 November 2025 and signed on its behalf by:



B Holden
 Trustee

Howgill Family Centre
Cash Flow Statement for the Year Ended 31 March 2025

	2025	2024
	£	£
Net cash provided by (used by) operating activities		
Net income/(expenditure) for the period	109,967	(16,669)
Depreciation charges	13,648	13,257
Loss on the sale of fixed assets	1,232	1,411
(Increase)/decrease in debtors	(672)	51,077
Increase in creditors	7,318	12,716
	131,493	61,792
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(16,475)	(85,104)
	(16,475)	(85,104)
Increase/(decrease) in cash	115,018	(23,312)

The notes on pages 17 to 30 form an integral part of these financial statements.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 19.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

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

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Amortisation

Amortisation is provided on intangible fixed assets so as to write off the cost, less any estimated residual value, over their expected useful economic life as follows:

Website costs	3 years straight line basis
---------------	-----------------------------

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold land and buildings	Straight line over fifty years
Short leasehold land and buildings	Straight line over the life of the lease
Motor vehicles	20% straight line
Fixtures, fittings and equipment	4% - 50% straight line

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Prior period restatement

Adjustments have been made to the comparative figures to adjust the disclosure of income between donations, other trading activities and charitable activities to better reflect the nature of the activities.

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Donations and legacies				
Appeals and donations	9,157	-	9,157	7,717
Grants				
F Scott Trust	-	20,000	20,000	37,800
Cumbria Community Foundation	20,250	33,393	53,643	92,127
The Phyllis Harney Trust	25,000	-	25,000	16,000
Sellafield Limited	-	40,489	40,489	152,119
Well Whitehaven	-	-	-	4,263
National Lottery	-	22,416	22,416	23,176
Souter Charitable	-	-	-	5,000
South Copeland GDF Community Partnership	-	47,279	47,279	54,722
Cumberland Council	7,380	4,309	11,689	552
Copeland Community Foundation	-	36,769	36,769	15,571
Millom Council	-	-	-	720
Garfield Watson	-	10,000	10,000	-
Schreier Foundation	-	2,000	2,000	-
29th May 1961	6,000	-	6,000	-
National Lottery	20,273	-	20,273	-
Hadfield Trust	-	5,000	5,000	-
CRH Charitable Trust	-	10,000	10,000	-
Co-op Food Group	-	500	500	-
NHS NE & North Cumbria	5,000	-	5,000	-
Asda	800	-	800	-
Roberta and Carmella Pignateli Fund	2,500	-	2,500	-
Grants - other agencies	3,000	-	3,000	1,500
	<u>90,203</u>	<u>232,155</u>	<u>322,358</u>	<u>403,550</u>
	<u>99,360</u>	<u>232,155</u>	<u>331,515</u>	<u>411,267</u>

Of the donations and legacies income in 2024, £8,367 related to unrestricted funds and £402,900 related to restricted funds.

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Fundraising	817	-	817	2,316
Use of facilities	3,118	-	3,118	1,320
Other income	11,810	-	11,810	10,870
	<u>15,745</u>	<u>-</u>	<u>15,745</u>	<u>14,506</u>

Of the other trading activities income in 2024, £12,190 related to unrestricted funds and £2,316 related to restricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Interest on cash deposits	6,042	-	6,042	4,182

All of the investment income in 2024 related to unrestricted funds.

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
Cumbria County Council	150	-	150	137,120
Cumberland Council	557,724	32,784	590,508	168,075
Nursery fee income	157,448	-	157,448	197,734
	<u>715,322</u>	<u>32,784</u>	<u>748,106</u>	<u>502,929</u>

Of the income from charitable activities in 2024 £137,120 related to restricted funds and £365,809 related to unrestricted funds.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

6 Expenditure

	Charitable activities	Total 2025	Total 2024
	£	£	£
Direct costs			
Employment costs	744,649	744,649	690,800
Rent	(11,333)	(11,333)	17,000
Insurance	6,116	6,116	6,360
Repairs and maintenance	5,787	5,787	8,463
Premises costs	73,215	73,215	84,722
Communication and information technology	25,848	25,848	26,768
Printing, postage and stationery	4,760	4,760	2,023
Other direct costs	62,204	62,204	64,637
	<u>911,246</u>	<u>911,246</u>	<u>900,773</u>
Support costs			
Charitable donations	3,000	3,000	-
Sundry expenses	5,123	5,123	1,693
Transport costs	2,066	2,066	3,438
Marketing and PR	1,095	1,095	2,626
Accountancy and book keeping fees	14,742	14,742	5,900
The audit of the charity's annual accounts	21,954	21,954	7,688
Independent examiner's fee	-	-	1,500
Legal and professional fees	16,167	16,167	9,765
Bank charges	1,168	1,168	1,502
Amortisation	113	113	-
Depreciation	13,535	13,535	13,257
(Profit)/loss on sale of tangible fixed assets held for charity's own use	1,232	1,232	1,411
	<u>80,195</u>	<u>80,195</u>	<u>48,780</u>
	<u>991,441</u>	<u>991,441</u>	<u>949,553</u>

Of the expenditure in 2024, £433,438 related to unrestricted funds and £516,115 related to restricted funds.

7 Governance costs

	2025	2024
	£	£
Accountancy and book keeping fees	14,742	5,900
Auditors remuneration current year	14,400	-
Auditors remuneration prior years	7,554	7,688
Independent examiner's fee	-	1,500
Legal and professional fees	16,167	9,765
	<u>52,863</u>	<u>24,853</u>

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

8 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2024 - £nil).

During the year ended 31 March 2025, no Trustee was reimbursed (2024 - £290 to 1 Trustee) for expenses incurred.

9 Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025		2024	
	£	£	£	£
Auditors' remuneration - audit services		21,954		7,688
Loss on disposal of tangible fixed assets		1,232		1,411
Depreciation of tangible fixed assets		13,535		13,257
Amortisation		113		-
		13,834		22,356

10 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2025 No.	2024 No.
Charitable activities	39	37

The aggregate payroll costs of these persons were as follows:

	2025 £	2024 £
Wages and salaries	683,115	614,743
Social security	40,159	30,762
Other pension costs	21,375	16,771
Redundancy costs	-	28,524
	744,649	690,800

No employee received emoluments of more than £60,000 during the year.

The key management personnel comprises all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits including employer pension contributions of the key management personnel were £53,412 (2024 - £35,969).

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

11 Intangible fixed assets

	Website costs £
Cost	
Additions	5,400
Amortisation	
Charge for the year	113
Net book value	
As at 31 March 2025	5,287

12 Tangible fixed assets

	Freehold land and buildings £	Short leasehold land and buildings £	Motor vehicles £	Fixtures, fittings and equipment £	Total £
Cost					
As at 1 April 2024	299,460	40,090	3,175	117,171	459,896
Additions	-	-	-	11,075	11,075
Asset reclassification	-	-	-	(15,889)	(15,889)
As at 31 March 2025	299,460	40,090	3,175	112,357	455,082
Depreciation					
As at 1 April 2024	82,798	34,379	3,175	104,541	224,893
Eliminated on disposals	-	-	-	(14,657)	(14,657)
Charge for the year	6,575	1,716	-	5,244	13,535
As at 31 March 2025	89,373	36,095	3,175	95,128	223,771
Net book value					
As at 31 March 2025	210,087	3,995	-	17,229	231,311
As at 31 March 2024	216,662	5,711	-	12,630	235,003

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

13 Debtors

	2025 £	2024 £
Other debtors	12,058	14,738
Prepayments and accrued income	14,654	11,302
	<u>26,712</u>	<u>26,040</u>

14 Creditors: Amounts falling due within one year

	2025 £	2024 £
Trade creditors	10,610	-
Taxation and social security	6,927	7,268
Other creditors	41,208	41,430
Accruals and deferred income	24,731	27,460
	<u>83,476</u>	<u>76,158</u>

Creditors amounts falling due within one year includes deferred income:

	2025 £	2024 £
As at 1 April 2024	-	20,650
Amount released to incoming resources	-	(20,650)
As at 31 March 2025	<u>-</u>	<u>-</u>

15 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

16 Operating lease commitments

As at 31 March 2025 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2025 £	2024 £	2025 £	2024 £
Within one year	17,600	-	6,514	4,342
Within two and five years	-	-	2,171	8,685
	<u>17,600</u>	<u>-</u>	<u>8,685</u>	<u>13,027</u>

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... *continued*

17 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £21,375 (2024 - £16,771).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

18 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

19 Analysis of funds

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
General Funds					
General funds	403,104	816,219	(729,275)	1,593	491,641
Bedrock funding	-	20,250	(20,250)	-	-
	<u>403,104</u>	<u>836,469</u>	<u>(749,525)</u>	<u>1,593</u>	<u>491,641</u>
Restricted Funds					
Early Years settings	-	43,302	(10,518)	-	32,784
Good Enough Start	26,672	72,279	(81,950)	(1,593)	15,408
Time to be me	5,480	98,549	(64,305)	-	39,724
West Cumbria Baby Bank (prev Baby Basics)	17,039	32,876	(24,516)	-	25,399
EYS Speech and Language	-	17,933	(15,272)	-	2,661
EYS Parental Engagement	47,229	-	(45,355)	-	1,874
	<u>96,420</u>	<u>264,939</u>	<u>(241,916)</u>	<u>(1,593)</u>	<u>117,850</u>
	<u>499,524</u>	<u>1,101,408</u>	<u>(991,441)</u>	<u>-</u>	<u>609,491</u>

Bedrock funding - unique programme funded through Sellafield and administered via Cumbria Community Foundation which helps a small number of Third Sector organisations in West Cumbria to plan for sustainability, development and growth, and is intended to deliver long-term benefit to the organisations involved.

Early Years Settings – funding for the provision of nursery services.

Good Enough Start – funding restricted to support parents in creating a secure parent-infant relationship. Funders supporting this project include Cumbria Community Foundation, Copeland Community Fund, Sellafield Ltd and Francis C Scott Charitable Trust.

Time to be me - restricted to fund childrens wellbeing, providing a safe and secure environment in which children are able to share and explore emotions, thoughts, and feelings through the therapeutic activities.

Baby Basics - funding to support new mothers and families who are struggling to meet the financial and practical burden of looking after a new baby.

EYS Speech and Language - restricted to support speech and language services for early years children.

EYS Parental Engagement - restricted to support parental engagement projects for early years children.

20 Transfers

A transfer of £1,593 made from restricted funds to unrestricted general funds represents restricted funds received to purchase fixed assets. Once the assets were purchased the original restriction on the funds were met, the funds have therefore been transferred to unrestricted in line with the SORP.

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

Prior period

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds					
General funds	251,420	390,548	(389,533)	150,669	403,104
Bedrock funding	43,905	-	(43,905)	-	-
	<u>295,325</u>	<u>390,548</u>	<u>(433,438)</u>	<u>150,669</u>	<u>403,104</u>
Restricted Funds					
Sure Start funds	82,851	-	-	(82,851)	-
Early Years settings	30,843	295,143	(324,936)	(1,050)	-
Phunky Foods	1,800	-	(1,800)	-	-
Good Enough Start	-	104,801	(78,129)	-	26,672
Time to be me	-	20,063	(14,583)	-	5,480
Family Finance	4,114	16,000	(20,114)	-	-
Baby Basics	-	33,972	(16,933)	-	17,039
EYS Speech and Language	53,659	-	(53,659)	-	-
EYS Parental Engagement	5,341	47,229	(5,341)	-	47,229
Kells Centre Development	21,028	25,128	(620)	(45,536)	-
Tangible fixed assets	21,232	-	-	(21,232)	-
	<u>220,868</u>	<u>542,336</u>	<u>(516,115)</u>	<u>(150,669)</u>	<u>96,420</u>
	<u>516,193</u>	<u>932,884</u>	<u>(949,553)</u>	<u>-</u>	<u>499,524</u>

Howgill Family Centre
Notes to the Financial Statements for the Year Ended 31 March 2025

..... continued

21 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2025	Total Funds 2024
	£	£	£	£
Intangible assets	5,287	-	5,287	-
Tangible assets	231,311	-	231,311	235,003
Current assets	338,519	117,850	456,369	340,679
Creditors: Amounts falling due within one year	(83,476)	-	(83,476)	(76,158)
Net assets	<u>491,641</u>	<u>117,850</u>	<u>609,491</u>	<u>499,524</u>

Prior period

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	235,003	-	235,003	164,567
Current assets	244,259	96,420	340,679	415,068
Creditors: Amounts falling due within one year	(76,158)	-	(76,158)	(63,442)
Net assets	<u>403,104</u>	<u>96,420</u>	<u>499,524</u>	<u>516,193</u>

22 Agency arrangements

During the year, the charity acted as an agent in the collection and distribution of funds on behalf of Purely Nutrition Ltd. The total amount collected was £112,379 (2024 - £112,379) and the total distributed as an agent was £102,875 (2024 - £60,079). The charity received a fee of £10,870 (2024- £10,870) for providing this service, which is included in the income from other trading activities. An amount of £40,064 (2024 - £41,430) is included in other creditors relating to undistributed funds.

During the year, the charity acted as an agent in the collection and distribution of funds on behalf of Cumbria Community Foundation. The total amount collected was £37,060 and the total distributed as an agent was £37,060. The charity received a fee of £940 for providing this service, which is included in the income from other trading activities.

HOWGILL FAMILY CENTRE

England & Wales - Charity number 519278

Accounts

Howgill Family Centre

(A company limited by guarantee)

Annual Report and Financial Statements

31 March 2024

Company registration number: 02045632

Charity registration number: 519278



Howgill Family Centre
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Howgill Family Centre
Reference and Administrative Details

Charity name	Howgill Family Centre
Charity registration number	519278
Company registration number	02045632
Principal office	Birks Road CLEATOR MOOR CA25 5HR
Registered office	Birks Road CLEATOR MOOR CA25 5HR
Trustees	B Holden, Chair G Leadbetter, Treasurer (Appointed 25 June 2023) E McCarthy (Appointed 1 June 2023) L Sewell (Appointed 1 June 2023) A Watters (Appointed 24 April 2023) W Slavin I Harvie (Resigned 2 June 2023) G Everett (Resigned 24 July 2023) I P Baldwin (Appointed 27 June 2024)
Chief executive officer	F Eldon (Appointed 14 July 2023)
Solicitors	Burnetts Solicitors 6 Victoria Place CARLISLE CA1 1ES HTF Gough & Co 38/42 Lowther Street WHITEHAVEN CA28 7NR
Bankers	National Westminster Bank plc 71 Lowther Street WHITEHAVEN CA28 7AG

Howgill Family Centre
Reference and Administrative Details

Accountant

Dodd & Co Limited
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

DIRECTORS/TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of the charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year were as follows, and contribute their experience from:

Brenda Holden	Education	Appointed 12/11/2009
Willie Slavin	Education	Appointed 30/11/2000
Amanda Watters	IT Business Manager	Appointed 24/04/2023
Gemma Leadbetter	Accountant	Appointed 25/06/2023
Emma McCarth	Social Value Manager	Appointed 28/07/2023
Lesley Sewell	Strategic Account Director	Appointed 15/07/2023
Ivan Baldwin	Business Development Director	Appointed 27/06/2024

Changes to the Board are as follows:

Ian Harvie	Resigned: 02/06/2023
Gwynneth Everett	Resigned: 24/07/2023

CHAIR'S REPORT

The past year has seen us progress in an upward trajectory towards becoming a more sustainable organisation. Challenges have been met throughout the year with our certainty that we are delivering the services the communities need and deserve, and we are a forward thinking organisation always looking to change, develop and grow.

The continued determination and resilience from the Board of Trustees and staff means that we continue to work towards ensuring the organisation is in a more secure position and can continue to support children and families in our communities in as many ways as possible. As Chair, I am deeply indebted to my colleagues across the whole organisation for their continued commitment, hard work and diligence which has been key to the success of major developments and change that have been necessary to drive Howgill forward.

Partnerships with a range of organisations have continued to grow and flourish. One important aspect of the Bedrock funding through Sellafield Ltd and supported by Cumbria Community Fund, is that Sarah-Jane Sylvester from Social Enterprise Acumen, stepped in as Howgill CEO on a temporary basis which saw a reshaping of our strategic planning and realignment of our priorities and strategic direction. I would like to thank her for the commitment she showed to Howgill as she worked alongside the Board of Trustees and staff to drive forward ambitious plans and shape the future direction of Howgill. The permanent appointment of CEO Faye Eldon in July 2023 is a positive step forward. Her educational background and firmly established relationships with many statutory and non-statutory providers, brings a wealth of experience and stability to the workforce. Her hard work and commitment to Howgill at what remains a challenging time, is already showing dividends.

During the past year Ian Harvie and Gwynneth Everett resigned from the Board and we thank them for their commitment especially during the last few challenging years. Five new Trustees bring a wealth of expertise and experience to the Board at the pivotal stage of Howgill's development.

Several long serving members of staff left Howgill during the year, and we thank them for their commitment. Welcoming new staff brings a new dynamic and we look forward to following their progress.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2024

The past year has seen us make a move to a digital approach for all our services and that demanding work is now complete. New financial systems have been put in place giving the organisation modern, robust policies and procedures. The Board of Trustees and the Management Team have successfully attracted several funding streams that afford us the opportunity to enable the organisation to flourish and expand.

The members of the Board have taken a number of strategic decisions to position Howgill to bid for any tenders, that fit with our objectives, that may arise in the future

A further thorough and rigorous review, restructure and reorganisation of all our services, particularly in Early Years provision, has led to improved outcomes for children and families. The Early Years Learning Improvement Service continue to be a key partner in helping drive up standards by supporting our managers and staff and we continue to foster this important relationship.

During the last 12 months we have invested a significant amount of our reserves to provide additional support and training for all staff and provide quality resources for our services. We have also financially supported our Early Years services by absorbing the steep rise in the cost of maintaining and running our premises. Supporting parents who use our settings has been a priority and we have kept fees as low as possible as they cope with the rising cost of living. It is imperative that we seek new funding streams to put the organisation on a more secure footing to move our ambitious plans forward.

Several successful funding bids ensure we continue to deliver and expand our services in Copeland and support as many children and families as possible for at least the next three years. The funding has enabled us to continue with previous partnerships as well as developing new ones. Opening new horizons is an exciting prospect and we relish the opportunity to work alongside committed professionals who have shown faith in Howgill. The organisation relies heavily on the help from funders, who continue to support our work, and I am extremely grateful for their financial and practical support.

On a personal level I would like to thank my fellow Trustees for their help and support during the last year. I must express my heartfelt thanks to all the staff who have carried on working and coping so well with the many changes and challenges they face. Their commitment to Howgill is outstanding.

Howgill Family Centre is an organisation that adapts to change, and we now look forward to working on new projects as they develop. We will take full advantage of any new opportunities as they occur.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Howgill Family Centre is a company limited by guarantee and the roles and responsibilities are laid down in the Memorandum and Articles of Association dated 12th June 1986 and amended on 9th December 2004.

Appointment of Trustees

The Board of Trustees is responsible for the organisation in all respects and are elected by all Members at the Annual General Meeting. Under the Articles of Association there is no maximum number of Trustees and the minimum number is three.

Howgill recruits Trustees as volunteers for their skills in safeguarding, education, business, legal, financial, marketing and communications, public health or social care. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including through advertising and by recommendation from service users, members and existing Trustees.

We aim to assess the implications of the Charity Governance Code 2020 for our charity, and to take steps to ensure that we adopt those aspects of the Code that are relevant to us. Recruitment of 4 additional committed individuals to the Board has strengthened the governance of our operations.

Trustee induction and training

We ensure that all new Trustees understand their responsibilities to the charity and carry out their duties based upon the principals of "Good Governance", A Code for the Voluntary and Community Sector, December 2022 and the guidance issued by the Charity Commission for England and Wales. All new Trustees undertake appropriate training.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2024

Organisational structure

Trustees meet as a full Board at least 6 times during the year but more often should the need arise. Sub-committees and task groups of Trustees, co-opted members and management staff may be convened when appropriate and report to the Board.

Howgill's Trustees have clearly defined roles and responsibilities and there are job descriptions for all Trustees, Chair and Treasurer. However, all Trustees are encouraged to become as involved as they possibly can in the life and work of the organisation. It is so important that the Board understands fully what is involved so that they can make important strategic decisions and carry out their function efficiently.

Trustees have full responsibility for the governance and finances of the organisation. The Chair continues the overseeing of the management and operations of the organisation. The Chief Executive Officer, Faye Eldon, has delegated responsibility to manage the day-to-day operations of the charity on behalf of the Trustees, to allow effective management over service delivery, finance and employment. An interim CEO, Sarah-Jane Sylvester, was appointed and she remained in post to ensure a timely handover. Alongside the senior managers, Faye provides appropriate supervision for the current key operational areas of our activities - business, Early Years provision, community financial support, and children's therapy and other support services.

At 31 March 2024, we had 39 employees, including full time, part time and bank staff.

Key management and personnel remuneration

The Trustees consider the Board of Trustees and the CEO, aided by the Management Team, as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day-to-day basis.

All Trustees give of their time freely and no remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 8 and 17 to the accounts.

The pay of the charity's senior Management and staff is reviewed annually and assessed in accordance with average earnings. All staff are paid at least the National Living Wage as set by the Government. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Partnership

In line with Howgill's objectives, many of the initiatives that are developed and delivered gain from the involvement and support of other charitable, voluntary, and public sector bodies, including schools, colleges and universities, as well as commercial businesses. This can be in the form of co-working, mutual support and direct funding.

Charities and organisations who have worked in partnership with Howgill during the last year include: Sellafield Ltd. and Social Impact Multiplied, Cumberland Council, Cumbria CVS, Copeland Community Fund, Cumbria Community Foundation, Francis Scott Trust, National Lottery, Together We Can CIC, South Copeland GDF, Phyllis Harney Trust, Mitie, Tesco, Buttle Trust, Citizens Advice Bureau, Nuclear Decommissioning Agency (NDA), University of Central Lancashire (UCLan), Social Enterprise Acumen, Whitehaven, Egremont & District Credit Union, Police and Crime Commissioner, CADAS, Phunky Foods, Cumbria Youth Alliance, Inspira, Dioceses of Carlisle and Lancaster, Lakes College West Cumbria, Young Cumbria, Riverside Housing Association, The Whitehaven Foyer, South Whitehaven Youth Partnership, Baby Basics, Phunky Foods, Phoenix Youth Centre, University of Cumbria, Whitehaven Harbour Youth Project, Cumbria Partnership NHS Foundation Trust, West Cumbria Child Poverty Forum, North Cumbria Integrated Care NHS Foundation Trust, West Cumberland Hospital, the Hadfield Trust and many local schools, too numerous to mention individually.

Risk Assessment

A lack of critical leadership and its effect throughout the whole organisation, as well as maintaining the funding necessary for Howgill to meet its objectives, are the main risks to the charity. Long term funding and maintaining appropriate staffing levels in a climate of local and national recruitment and retention difficulties is challenging but we have retained and recruited to maintain full staffing levels across the organisation.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2024

The decision to close Howgill's Early Years setting at South Whitehaven Children's Centre at Mirehouse in April 2023, after providing Early Years education for 20 years, was not taken lightly. The working environment was such that we were no longer able to provide the services parents required. If suitable alternative premises are found in the future, we will establish a new setting in the area.

Ongoing recruitment to the Board of members with specific skills, experience and expertise and seeking corporate input are critical to continue to strengthen the governance of the organisation. We have actively worked with partners and recruited 5 new members to the Board who have the critical attributes we require. We will begin further recruitment when necessary.

During the last financial year, we have kept under constant review the services presently provided and those that are essential for the future direction of the organisation. New services are now being delivered and we identify and review on a regular basis those services that are most needed and where we are in a strong position to make a significant contribution to the wellbeing of our local families.

The success of future plans depends on securing the level of funding that will be required for services and planned projects, in a challenging cost of living crisis. We remain alert to opportunities to increase the sources of our funding and range of services.

To meet the needs of maintaining a high level of service provision, we continue to provide training opportunities for employees and volunteers to maximise the skills base and offer career progression opportunities when these become available.

OBJECTIVES AND ACTIVITIES

The Charity is established to promote any charitable purpose for the benefit of the inhabitants of Copeland in West Cumbria, including the advancement of education and the provision of facilities for recreation and leisure time occupation, in the interests of social welfare and with the objective of improving the condition of life of those inhabitants.

Howgill aims to provide support to children and families with particular emphasis on the disadvantaged.

Over the last year it has done this by:

- Raising capital and investing reserves to move from the dilapidated Kabin in September and providing a new Early Years setting at Kells. This setting is open all year round and increases the number of places for 2-year-old children to 20 places at any one time, ensuring a smooth transition to schools.
- In addition, working with families and continuing to deliver Early Years Childcare & Education providing 20 places at any one time at our premises in Whitehaven for children from 2 – 4 years of age all year round, ensuring a smooth transition to schools.
- Working with families and delivering Early Years Childcare & Education by increasing the number of places to 68 for 0-5 years in Cleator Moor and ensuring a smooth transition to schools.
- Working with partners to enhance outdoor education provision at our Cleator Moor setting.
- Working in partnership with the Cumbria Communication Project team to support the development of speech, language and communication in the Early Years.
- Working in partnership with Transforming West Cumbria: Family Wellbeing to promote and provide services to parents/carers of young children from 0-4 years in a number of our centres.
- Providing additional support to eight local primary schools to improve the emotional wellbeing of children who have experienced one off trauma, separation or loss issues and anxiety, based around play therapies with a strong emphasis on the voice of the child.
- Supporting families with financial support that includes helping parents with budgeting and monitoring, claiming benefits and grants.
- Working in partnership with Good Enough Start in Millom to provide local community perinatal and infant attachment care by delivering a pioneering preventative service to transform the life chances for future newborn babies.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

- Providing accountability for Baby Basics West Cumbria to provide a baby bank to deliver essential, additional services for low-income communities alongside midwives and health visitors.

We are dedicated to providing high quality services open to external inspection, evaluation and assessment. Premises and activities are registered with Ofsted where appropriate. Distinctive services provided by Howgill to children and families are based on trusting relationships.

We are committed to people's growth and development. By increasing aspirations and expectations, service users, parents, carers, children, volunteers and employees, are encouraged to learn and progress towards fulfilling their potential. We aim to build the capacity and resilience of local communities.

Our approach is collaborative. Families have always been at the centre of what we do and we have high expectations of the adults in the relationship. There is a recognition that people we work with have responsibilities too – to act safely and responsibly. Our aim is to foster greater independence and resilience. We believe that people can address the issues they face – recognising that they may need support in the forms of information, skills and confidence to enable them to do so. We will enable people, when they are ready, to move beyond the point where Howgill's support is required. Former service users are encouraged to become volunteers, sponsors, trustees and patrons.

The safeguarding of all children is a priority concern and all staff and volunteers, including Trustees, are regularly trained in safeguarding. Staff and volunteers have a clear pathway for reporting concerns as soon as they arise. Safer Recruitment practices are rigorously deployed, including obtaining enhanced Disclosure and Barring Service (DBS) checks (renewed every three years) on Trustees, employees and volunteers. Training is recorded and monitored to ensure that employees' qualifications, especially in safeguarding and first aid, are kept up-to-date. There are Designated Safeguarding Leads and Deputy Designated Safeguarding Leads to drive continuous improvement.

Trustees have regard to the Charity Commission's guidance on public benefit when reviewing Howgill's aims and objectives and in planning future activities. Howgill fulfils its public benefit objectives through its support to children and families with particular emphasis on the vulnerable and disadvantaged.

ACHIEVEMENTS

Howgill continues to develop services through grants and fees. Referrals were received from a wide range of agencies, the majority from midwives, health visitors and primary schools. The level of self-referrals and positive feedback from parents and carers shows confidence that we are providing services that the community needs.

Howgill's deep roots in local communities provide distinctive strengths in drawing in some of the most disadvantaged families. This is reflected in the strong partnerships and relationships that have been established at all our settings and centres and which continue as we develop our new focus and direction in 2024.

Trustees view the provision of Early Years learning for 0-4 year olds as an integral part of Howgill's offer, enabling the organisation to reinforce the support it provides that ensures children are receiving the best start, especially as they prepare to enter formal nursery education. There is great continuity in Howgill's relationship with families, which may have started at the prenatal stage and can continue as the children move towards adolescence and even into adulthood.

Specific achievements during the year to 31st March 2024 include:

- The appointment of a permanent CEO.
- Successful applications to a range of funding bodies that provide essential business and planning support and a range of services for children and families.
- A thorough and rigorous review, restructure and reorganisation of our organisation.
- Digitisation of all policies and procedures.
- Outsourcing of financial services and restructure of practice and procedures.
- Bedrock funding and consultancy that is enabling us to restructure the organisation and begin to grow to meet the demands of community needs.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

- Early Years provision which has led to the successful recruitment of new management and staff at Kells and new staff and apprentices in all three settings.
- Provision of further training opportunities for all staff.
- Strengthened our relationship with CCC Learning Improvement Service for Early Years who support our managers, deputies and practitioners.
- Continued to invest in developing our future Early Years workforce. Our settings continue to be popular, and we are seeing the growing popularity of all our settings.
- Managed and delivered successful projects supported by grants and personnel from health and other funding bodies.
- Developed and secured funding to assist with our future plans to continue our key projects in support of our redesigned strategy. In common with all other charities, we can only deliver services if we have the funding. This is always an ongoing priority.
- Continued the joint venture in collaboration with Riverside Housing, signing a new agreement, and continue to support young people aged 16-24 and rent out the office space at the Whitehaven Foyer,
- Continued to provide a widening range of training opportunities for our staff across all teams.

FINANCIAL REVIEW AND RESERVES

As at 31 March 2024, the charity held total reserves of £499,524. The charity's current level of free reserves (total funds less the amount held in fixed assets and restricted funds) is £168,101, which enable the organisation to continue its operational activities in the event of any further reduction or cessation of funding.

Restricted funds at the year-end totalled £96,420. Tangible fixed assets of £235,003 are held for use by the charity and can only be realised by the disposal of these assets.

The reserves policy has been established to mitigate the main financial risks facing the charity. The Trustees aim to maintain those unrestricted funds that are not committed or invested in tangible fixed assets at a level to provide working capital covering 3 to 6 months of expenditure relating to normal activities and anticipated service delivery. It is expected that, for the next few years, the level of these reserves will need to be maintained at no less than £200,000.

At present the free reserves, at £168,101, are below the set threshold level due to three main items of expenditure. Firstly, the cost of the refurbishment of the nursery at Kells rose significantly due to unforeseen circumstances with the drainage system, costing an additional £26,550 which was not included in the funding bids. The investment in improving the building is an asset. The increase in the number of children attending the nursery, the offer of extended opening times and higher occupancy levels will mitigate some of these losses.

Secondly, there were significant redundancy costs of £28,524 when financial services were digitised and outsourced. Migration of financial systems from SAGE to XERO will streamline accounts across the entire organisation. Thorough reviews of all services and historic agreements have resulted in improved provision and significant cost reductions.

Thirdly, staff absence from work due to sickness has increased considerably. Revised policies and procedures, accompanied by staff training are now in place to manage absence more effectively.

The Trustees consider that the charity is adequately funded to meet its current obligations.

Nursery Provision has been supported by Cumbria County Council Early Years entitlement grants, Early Years support grants, fee income and nursery grant funding.

We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

The Trustees have given consideration to the major risks to which the organisation is exposed and satisfied themselves that systems or procedures are established to manage these risks.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

PLANS FOR FUTURE PERIODS

Over the next 12 months Howgill's plans can be summarised as follows:

- Work together as a Board of Trustees and Professional Advisers with relevant experience and expertise to strengthen governance of the organisation.
- Ensure close collaboration between the Board of Trustees and CEO to lead our thriving and growing organisation.
- Outsource financial services such as payroll and bookkeeping to ensure full compliance with Charity and Company law.
- Implement new financial systems across the organisation, migrating from SAGE to XERO.
- Implement the use of UPSHOT, a monitoring, evaluation and learning system to help evidence impact, where relevant across the organisation.
- Manage the budget efficiently, by holding regular budget meetings and monitoring income and expenditure.
- Organise fundraising events during the year to enable us to provide quality resources for our children and families.
- Ensure there is a suitably qualified, well-trained workforce to deliver our plans by providing opportunities for staff to attend regular training.
- Provide managers and staff with the necessary resources and training to maximise the potential of the organisation's offer within the community by delivery of new projects supported by funding from diverse organisations.
- Work closely with a wide range of organisations and partners to ensure Howgill is at the heart of strategic decision making.
- Continue to look for opportunities to extend the range and scope of our services in line with current thinking and service user need and demand.
- Focus on and develop speech, language and communication in the Early Years and working with parents/carers.
- Extend emotional wellbeing services to a wider range of primary schools.
- Continue to provide good quality Early Years provision in Whitehaven, Cleator Moor and Kells.
- Seek out opportunities to acquire new premises and provide services to more communities.
- Develop new community facilities and services in the Kells area of Whitehaven.
- Work closely with the Whitehaven Family Hub and community groups to extend the reach of our services.
- Make further improvements to indoor and outdoor areas at all our premises, where funding permits.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 16 December 2024 and signed on its behalf by:


.....

B Holden
Trustee

Howgill Family Centre

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Howgill Family Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

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

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

**Independent Examiner's Report to the Trustees of
Howgill Family Centre**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 13 to 29.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- 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 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.


.....
Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

16 December 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Howgill Family Centre

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023 <i>as restated</i>
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	8,367	850	9,217	29,289
Other trading activities	3	377,999	2,316	380,315	161,951
Investments	4	4,182	-	4,182	1,648
Charitable activities	5	-	539,170	539,170	643,754
Total income and endowments		<u>390,548</u>	<u>542,336</u>	<u>932,884</u>	<u>836,642</u>
Expenditure on:					
Charitable activities		433,438	516,115	949,553	838,422
Total expenditure		<u>433,438</u>	<u>516,115</u>	<u>949,553</u>	<u>838,422</u>
Net expenditure before transfers		(42,890)	26,221	(16,669)	(1,780)
Transfers					
Transfers between funds		150,669	(150,669)	-	-
Net movements in funds		107,779	(124,448)	(16,669)	(1,780)
Reconciliation of funds					
Total funds brought forward		295,325	220,868	516,193	517,973
Total funds carried forward		<u>403,104</u>	<u>96,420</u>	<u>499,524</u>	<u>516,193</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 16 to 29 form an integral part of these financial statements.

Howgill Family Centre
Company registration number: 02045632
Balance Sheet as at 31 March 2024

	Note	2024		2023 <i>as restated</i>	
		£	£	£	£
Fixed assets					
Tangible assets	11		235,003		164,567
Current assets					
Debtors	12	26,040		77,117	
Cash at bank and in hand		314,639		337,951	
		<u>340,679</u>		<u>415,068</u>	
Creditors: Amounts falling due within one year	13	<u>(76,158)</u>		<u>(63,442)</u>	
Net current assets			<u>264,521</u>		<u>351,626</u>
Net assets			<u>499,524</u>		<u>516,193</u>
The funds of the charity:					
Restricted funds			96,420		220,868
Unrestricted funds					
Unrestricted income funds			<u>403,104</u>		<u>295,325</u>
Total charity funds			<u>499,524</u>		<u>516,193</u>

For the financial year ended 31 March 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 16 December 2024 and signed on its behalf by:



B Holden
Trustee

The notes on pages 16 to 29 form an integral part of these financial statements.

Howgill Family Centre
Cash Flow Statement for the Year Ended 31 March 2024

	2024	2023
	£	£
Net cash provided by (used by) operating activities		
Net expenditure for the period	(16,669)	(1,780)
Depreciation charges	13,257	12,047
Loss on the sale of fixed assets	1,411	-
Decrease in debtors	51,077	17,249
Increase/(decrease) in creditors	12,716	(151,957)
	61,792	(124,441)
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(85,104)	(35,867)
	(85,104)	(35,867)
Decrease in cash	(23,312)	(160,308)

The notes on pages 16 to 29 form an integral part of these financial statements.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 18.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Support costs

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

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold land and buildings	Straight line over fifty years
Short leasehold land and buildings	Straight line over the life of the lease
Motor vehicles	20% straight line
Fixtures, fittings and equipment	4% - 50% straight line

Fixed assets are included in the balance sheet at revalued amounts.

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Prior period restatement

Adjustments have been made to the comparative figures resulting in the reduction of restricted reserves by £4,174 and an increase in unrestricted reserves brought forward of the same value. Income from charitable activities in the prior period has reduced by £53,710, income from other trading activities has increased by £4,174 and expenditure on charitable activities has been reduced by £49,536. The overall deficit for the year remains unchanged.

The adjustment was required as a result of the trustees identifying monies received and paid out in relation to the Phunky Foods project had been incorrectly recognised as the charities income and expenditure in prior years. The Charity is an accountable body for these funds in which the Accountable Body Declaration clearly defines an agency relationship.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Appeals and donations	7,367	350	7,717	29,289
Grants				
Grants - other agencies	1,000	500	1,500	-
	8,367	850	9,217	29,289
	8,367	850	9,217	29,289

Of the donations and legacies income in 2023, £566 related to unrestricted funds and £28,723 related to restricted funds.

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising	-	2,316	2,316	1,512
Nursery fee income	365,809	-	365,809	150,777
Use of facilities	1,320	-	1,320	5,488
Other income	10,870	-	10,870	4,174
	377,999	2,316	380,315	161,951
	377,999	2,316	380,315	161,951

Of the other trading activities income in 2023, £160,439 related to unrestricted funds and £1,512 related to restricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	4,182	-	4,182	1,648
	4,182	-	4,182	1,648
	4,182	-	4,182	1,648

All of the investments income in 2023 related to unrestricted funds.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cumbria CC - Two Year Old Funding Entitlement	-	73,924	73,924	124,403
Cumbria CC - Education Health and Care Plan grant	-	24,456	24,456	14,309
Cumbria CC - Nursery Grant	-	38,740	38,740	65,162
F Scott Trust - Time to be me	-	9,800	9,800	9,800
F Scott Trust - Kells Library Project	-	8,000	8,000	10,000
Cumbria Community Foundation - Family Finance	-	-	-	14,114
Cumbria Community Foundation - Baby Basics	-	10,460	10,460	8,460
Cumbria Community Foundation - EYS Speech and Language	-	-	-	19,248
Cumbria Community Foundation - EYS Parental Engagement	-	67,879	67,879	41,325
Cumbria Community Foundation - Bedrock	-	-	-	75,500
The Phyliss Harney Trust	-	16,000	16,000	22,000
Cumbria CC - Kells Library Development	-	-	-	17,000
Cumbria CC - Family Finance	-	-	-	15,250
The Hadfield Trust - Play Equipment	-	-	-	7,000
Well Whitehaven - Play Equipment	-	-	-	866
LLWR - Play Area	-	-	-	6,500
HCS - Play Area	-	-	-	5,000
Sellafield Limited - Play Area	-	-	-	4,900
Sellafield Limited	-	152,119	152,119	136,000
Well Whitehaven - Time to be me	-	4,263	4,263	10,291
Cumbria Community Foundation - Good Enough Start	-	13,788	13,788	1,575
Francis Scott Trust - Good Enough Start	-	20,000	20,000	3,213
Phunky Foods	-	-	-	21,600
National Lottery - Baby Basics	-	23,176	23,176	-
Souter Charitable - Time to be me	-	5,000	5,000	-
South Copeland GDF Community Partnership - Good Enough Start	-	54,722	54,722	-
Cumberland Council	-	552	552	-
Copeland Community Foundation - Good Enough Start	-	15,571	15,571	-
Millom Council	-	720	720	-
Other income from charitable activities	-	-	-	10,238
	-	539,170	539,170	643,754

Of the income from charitable activities in 2023, £82,238 related to unrestricted funds and £561,516 related to restricted funds.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

6 Expenditure

	Charitable activities	Total 2024	Total 2023
	£	£	£
Direct costs			
Employment costs	690,800	690,800	506,239
Rent	17,000	17,000	17,833
Insurance	6,360	6,360	6,415
Repairs and maintenance	8,463	8,463	3,985
Premises costs	84,722	84,722	82,522
Communication and information technology	26,768	26,768	27,829
Printing, postage and stationery	2,023	2,023	1,790
Other direct costs	64,637	64,637	98,728
	<u>900,773</u>	<u>900,773</u>	<u>745,341</u>
Support costs			
Employment costs	-	-	33,665
Sundry expenses	1,693	1,693	1,844
Transport costs	3,438	3,438	6,003
Marketing and PR	2,626	2,626	1,899
Accountancy fees	5,900	5,900	3,354
The audit of the charity's annual accounts	7,688	7,688	5,800
Independent examiner's fee	1,500	1,500	-
Legal and professional fees	9,765	9,765	27,380
Bank charges	1,502	1,502	1,089
Depreciation	13,257	13,257	12,047
(Profit)/loss on sale of tangible fixed assets held for charity's own use	1,411	1,411	-
	<u>48,780</u>	<u>48,780</u>	<u>93,081</u>
	<u>949,553</u>	<u>949,553</u>	<u>838,422</u>

Of the expenditure in 2023, £232,976 related to unrestricted funds and £605,446 related to restricted funds.

7 Governance costs

	2024	2023
	£	£
Accountancy fees	5,900	3,354
Auditors remuneration	7,688	5,800
Independent examiner's fee	1,500	-
Legal and professional fees	9,765	27,380
	<u>24,853</u>	<u>36,534</u>

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

8 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £nil).

During the year ended 31 March 2024, 1 Trustee was reimbursed £290 (2023 - £57 to 1 Trustee) for expenses incurred.

9 Net expenditure

Net expenditure is stated after charging:

	£	2024	£	2023	£
Auditors' remuneration - audit services			7,688		5,800
Loss/(profit) on disposal of tangible fixed assets			1,411		-
Depreciation of tangible fixed assets			13,257		12,047
			13,257		12,047

10 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2024 No.		2023 No.
Charitable activities	37		37
	37		37

The aggregate payroll costs of these persons were as follows:

	2024 £		2023 £
Wages and salaries	614,743		494,172
Social security	30,762		20,881
Other pension costs	16,771		15,673
Redundancy costs	28,524		9,178
	690,800		539,904

No employee received emoluments of more than £60,000 during the year.

The key management personnel comprises all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits including employer pension contributions of the key management personnel were £35,969 (2023 - £50,425).

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Tangible fixed assets

	Freehold land and buildings £	Short leasehold land and buildings £	Motor vehicles £	Fixtures, fittings and equipment £	Assets under construction £	Total £
Cost						
As at 1 April 2023	188,353	139,028	3,175	120,751	30,843	482,150
Asset reclassification	30,843	-	-	-	-	30,843
Additions	80,264	4,050	-	790	-	85,104
Asset reclassification	-	(102,988)	-	(4,370)	(30,843)	(138,201)
As at 31 March 2024	<u>299,460</u>	<u>40,090</u>	<u>3,175</u>	<u>117,171</u>	<u>-</u>	<u>459,896</u>
Depreciation						
As at 1 April 2023	77,113	135,551	2,539	102,380	-	317,583
Eliminated on disposals	-	(102,888)	-	(3,059)	-	(105,947)
Charge for the year	5,685	1,716	636	5,220	-	13,257
As at 31 March 2024	<u>82,798</u>	<u>34,379</u>	<u>3,175</u>	<u>104,541</u>	<u>-</u>	<u>224,893</u>
Net book value						
As at 31 March 2024	<u>216,662</u>	<u>5,711</u>	<u>-</u>	<u>12,630</u>	<u>-</u>	<u>235,003</u>
As at 31 March 2023	<u>111,240</u>	<u>3,477</u>	<u>636</u>	<u>18,371</u>	<u>30,843</u>	<u>164,567</u>

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Debtors

	2024	2023
	£	£
Other debtors	14,738	10,891
Prepayments and accrued income	11,302	66,226
	26,040	77,117

13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	1,358
Taxation and social security	7,268	4,598
Other creditors	41,430	-
Accruals and deferred income	27,460	57,486
	76,158	63,442

Creditors amounts falling due within one year includes deferred income:

	2024	2023
	£	£
As at 1 April 2023	20,650	136,000
Amount released to incoming resources	(20,650)	(136,000)
Amount deferred in the year	-	20,650
As at 31 March 2024	-	20,650

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

15 Operating lease commitments

As at 31 March 2024 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Within one year	17,000	14,167	-	742
Within two and five years	-	-	14,655	-
	17,000	14,167	14,655	742

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

16 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £16,771 (2023 - £15,673).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

17 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

18 Analysis of funds

	As restated At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds					
General funds	251,420	390,548	(389,533)	150,669	403,104
Bedrock funding	43,905	-	(43,905)	-	-
	<u>295,325</u>	<u>390,548</u>	<u>(433,438)</u>	<u>150,669</u>	<u>403,104</u>
Restricted Funds					
Sure Start funds	82,851	-	-	(82,851)	-
Early Years settings	30,843	295,143	(324,936)	(1,050)	-
Phunky Foods	1,800	-	(1,800)	-	-
Good Enough Start	-	104,801	(99,321)	-	5,480
Time to be me	-	20,063	6,609	-	26,672
Family Finance	4,114	16,000	(20,114)	-	-
Baby Basics	-	33,972	(16,933)	-	17,039
EYS Speech and Language	53,659	-	(53,659)	-	-
EYS Parental Engagement	5,341	47,229	(5,341)	-	47,229
Kells Centre Development	21,028	25,128	(620)	(45,536)	-
Tangible fixed assets	21,232	-	-	(21,232)	-
	<u>220,868</u>	<u>542,336</u>	<u>(516,115)</u>	<u>(150,669)</u>	<u>96,420</u>
	<u>516,193</u>	<u>932,884</u>	<u>(949,553)</u>	<u>-</u>	<u>499,524</u>

Bedrock funding - unique programme funded through Sellafield and administered via Cumbria Community Foundation which helps a small number of Third Sector organisations in West Cumbria to plan for sustainability, development and growth, and is intended to deliver long-term benefit to the organisations involved.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

Sure Start funds - funding to run Sure Start programme services supporting early years and families.

Early Years Settings – funding for the provision of nursery services.

Good Enough Start – funding restricted to support parents in creating a secure parent-infant relationship. Funders supporting this project include Cumbria Community Foundation, Copeland Community Fund, Sellafield Ltd and Francis C Scott Charitable Trust.

Time to be me - restricted to fund childrens wellbeing, providing a safe and secure environment in which children are able to share and explore emotions, thoughts, and feelings through the therapeutic activities.

Family Finance - funding to support families in financial times of need.

Baby Basics - funding to support new mothers and families who are struggling to meet the financial and practical burden of looking after a new baby.

EYS Speech and Language - restricted to support speech and language services for early years children.

EYS Parental Engagement - restricted to support parental engagement projects for early years children.

Kells Centre Development - funding restricted for the development of Kells Library in to Kells Nursery Centre.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Prior period - As restated

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General Funds					
General funds	283,410	174,391	(206,381)	-	251,420
Bedrock funding	-	75,500	(31,595)	-	43,905
	<u>283,410</u>	<u>249,891</u>	<u>(237,976)</u>	<u>-</u>	<u>295,325</u>
Restricted Funds					
Sure Starts funds	85,917	-	(3,066)	-	82,851
Early Years Settings	-	261,288	(230,445)	-	30,843
Management and admin staff	-	85,000	(85,000)	-	-
Phunky Foods	-	21,600	(19,800)	-	1,800
Good Enough Start	70,387	4,789	(74,621)	(555)	-
Time To Be Me	-	71,091	(69,616)	(1,475)	-
Family Finance	-	51,364	(47,250)	-	4,114
Baby Basics	-	11,046	(11,046)	-	-
EYS Speech and Language	36,052	19,248	(1,641)	-	53,659
EYS Parental Engagement	15,906	41,325	(51,890)	-	5,341
Kells Centre Development	-	25,000	(3,972)	-	21,028
Tangible fixed assets	26,301	-	(7,099)	2,030	21,232
	<u>234,563</u>	<u>591,751</u>	<u>(605,446)</u>	<u>-</u>	<u>220,868</u>
	<u>517,973</u>	<u>841,642</u>	<u>(843,422)</u>	<u>-</u>	<u>516,193</u>

19 Transfers

Transfers totalling £150,669 made from restricted funds to unrestricted general funds represent restricted funds received to purchase fixed assets. Once the assets were purchased the original restriction on the funds were met, the funds have therefore been transferred to unrestricted in line with the SORP.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

20 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	235,003	-	235,003	164,567
Current assets	244,259	96,420	340,679	415,068
Creditors: Amounts falling due within one year	(76,158)	-	(76,158)	(63,442)
Net assets	<u>403,104</u>	<u>96,420</u>	<u>499,524</u>	<u>516,193</u>

Prior period - As restated

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	60,484	104,083	164,567	140,747
Current assets	277,633	137,435	415,068	592,625
Creditors: Amounts falling due within one year	(42,792)	(20,650)	(63,442)	(215,399)
Net assets	<u>295,325</u>	<u>220,868</u>	<u>516,193</u>	<u>517,973</u>

21 Agency arrangements

During the year, the charity acted as an agent in the collection and distribution of funds on behalf of Purely Nutrition Ltd. The total amount collected was £112,379 (2023 - £53,710) and the total distributed as an agent was £60,079 (£49,536). The charity received a fee of £10,870 (2023 - £4,174) for providing this service, which is included in the income from other trading activities. An amount of £41,430 (2023 - £nil) is included in other creditors relating to undistributed funds.

Howgill Family Centre

(A company limited by guarantee)

Annual Report and Financial Statements

31 March 2024

Company registration number: 02045632

Charity registration number: 519278



Howgill Family Centre
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Howgill Family Centre
Reference and Administrative Details

Charity name	Howgill Family Centre
Charity registration number	519278
Company registration number	02045632
Principal office	Birks Road CLEATOR MOOR CA25 5HR
Registered office	Birks Road CLEATOR MOOR CA25 5HR
Trustees	B Holden, Chair G Leadbetter, Treasurer (Appointed 25 June 2023) E McCarthy (Appointed 1 June 2023) L Sewell (Appointed 1 June 2023) A Watters (Appointed 24 April 2023) W Slavin I Harvie (Resigned 2 June 2023) G Everett (Resigned 24 July 2023) I P Baldwin (Appointed 27 June 2024)
Chief executive officer	F Eldon (Appointed 14 July 2023)
Solicitors	Burnetts Solicitors 6 Victoria Place CARLISLE CA1 1ES HTF Gough & Co 38/42 Lowther Street WHITEHAVEN CA28 7NR
Bankers	National Westminster Bank plc 71 Lowther Street WHITEHAVEN CA28 7AG

Howgill Family Centre
Reference and Administrative Details

Accountant

Dodd & Co Limited
FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and 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.

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the Board and professional advisers on page 1 of the financial statements.

DIRECTORS/TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of the charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year were as follows, and contribute their experience from:

Brenda Holden	Education	Appointed 12/11/2009
Willie Slavin	Education	Appointed 30/11/2000
Amanda Watters	IT Business Manager	Appointed 24/04/2023
Gemma Leadbetter	Accountant	Appointed 25/06/2023
Emma McCarth	Social Value Manager	Appointed 28/07/2023
Lesley Sewell	Strategic Account Director	Appointed 15/07/2023
Ivan Baldwin	Business Development Director	Appointed 27/06/2024

Changes to the Board are as follows:

Ian Harvie	Resigned: 02/06/2023
Gwynneth Everett	Resigned: 24/07/2023

CHAIR'S REPORT

The past year has seen us progress in an upward trajectory towards becoming a more sustainable organisation. Challenges have been met throughout the year with our certainty that we are delivering the services the communities need and deserve, and we are a forward thinking organisation always looking to change, develop and grow.

The continued determination and resilience from the Board of Trustees and staff means that we continue to work towards ensuring the organisation is in a more secure position and can continue to support children and families in our communities in as many ways as possible. As Chair, I am deeply indebted to my colleagues across the whole organisation for their continued commitment, hard work and diligence which has been key to the success of major developments and change that have been necessary to drive Howgill forward.

Partnerships with a range of organisations have continued to grow and flourish. One important aspect of the Bedrock funding through Sellafield Ltd and supported by Cumbria Community Fund, is that Sarah-Jane Sylvester from Social Enterprise Acumen, stepped in as Howgill CEO on a temporary basis which saw a reshaping of our strategic planning and realignment of our priorities and strategic direction. I would like to thank her for the commitment she showed to Howgill as she worked alongside the Board of Trustees and staff to drive forward ambitious plans and shape the future direction of Howgill. The permanent appointment of CEO Faye Eldon in July 2023 is a positive step forward. Her educational background and firmly established relationships with many statutory and non-statutory providers, brings a wealth of experience and stability to the workforce. Her hard work and commitment to Howgill at what remains a challenging time, is already showing dividends.

During the past year Ian Harvie and Gwynneth Everett resigned from the Board and we thank them for their commitment especially during the last few challenging years. Five new Trustees bring a wealth of expertise and experience to the Board at the pivotal stage of Howgill's development.

Several long serving members of staff left Howgill during the year, and we thank them for their commitment. Welcoming new staff brings a new dynamic and we look forward to following their progress.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2024

The past year has seen us make a move to a digital approach for all our services and that demanding work is now complete. New financial systems have been put in place giving the organisation modern, robust policies and procedures. The Board of Trustees and the Management Team have successfully attracted several funding streams that afford us the opportunity to enable the organisation to flourish and expand.

The members of the Board have taken a number of strategic decisions to position Howgill to bid for any tenders, that fit with our objectives, that may arise in the future

A further thorough and rigorous review, restructure and reorganisation of all our services, particularly in Early Years provision, has led to improved outcomes for children and families. The Early Years Learning Improvement Service continue to be a key partner in helping drive up standards by supporting our managers and staff and we continue to foster this important relationship.

During the last 12 months we have invested a significant amount of our reserves to provide additional support and training for all staff and provide quality resources for our services. We have also financially supported our Early Years services by absorbing the steep rise in the cost of maintaining and running our premises. Supporting parents who use our settings has been a priority and we have kept fees as low as possible as they cope with the rising cost of living. It is imperative that we seek new funding streams to put the organisation on a more secure footing to move our ambitious plans forward.

Several successful funding bids ensure we continue to deliver and expand our services in Copeland and support as many children and families as possible for at least the next three years. The funding has enabled us to continue with previous partnerships as well as developing new ones. Opening new horizons is an exciting prospect and we relish the opportunity to work alongside committed professionals who have shown faith in Howgill. The organisation relies heavily on the help from funders, who continue to support our work, and I am extremely grateful for their financial and practical support.

On a personal level I would like to thank my fellow Trustees for their help and support during the last year. I must express my heartfelt thanks to all the staff who have carried on working and coping so well with the many changes and challenges they face. Their commitment to Howgill is outstanding.

Howgill Family Centre is an organisation that adapts to change, and we now look forward to working on new projects as they develop. We will take full advantage of any new opportunities as they occur.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Howgill Family Centre is a company limited by guarantee and the roles and responsibilities are laid down in the Memorandum and Articles of Association dated 12th June 1986 and amended on 9th December 2004.

Appointment of Trustees

The Board of Trustees is responsible for the organisation in all respects and are elected by all Members at the Annual General Meeting. Under the Articles of Association there is no maximum number of Trustees and the minimum number is three.

Howgill recruits Trustees as volunteers for their skills in safeguarding, education, business, legal, financial, marketing and communications, public health or social care. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including through advertising and by recommendation from service users, members and existing Trustees.

We aim to assess the implications of the Charity Governance Code 2020 for our charity, and to take steps to ensure that we adopt those aspects of the Code that are relevant to us. Recruitment of 4 additional committed individuals to the Board has strengthened the governance of our operations.

Trustee induction and training

We ensure that all new Trustees understand their responsibilities to the charity and carry out their duties based upon the principals of "Good Governance", A Code for the Voluntary and Community Sector, December 2022 and the guidance issued by the Charity Commission for England and Wales. All new Trustees undertake appropriate training.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2024

Organisational structure

Trustees meet as a full Board at least 6 times during the year but more often should the need arise. Sub-committees and task groups of Trustees, co-opted members and management staff may be convened when appropriate and report to the Board.

Howgill's Trustees have clearly defined roles and responsibilities and there are job descriptions for all Trustees, Chair and Treasurer. However, all Trustees are encouraged to become as involved as they possibly can in the life and work of the organisation. It is so important that the Board understands fully what is involved so that they can make important strategic decisions and carry out their function efficiently.

Trustees have full responsibility for the governance and finances of the organisation. The Chair continues the overseeing of the management and operations of the organisation. The Chief Executive Officer, Faye Eldon, has delegated responsibility to manage the day-to-day operations of the charity on behalf of the Trustees, to allow effective management over service delivery, finance and employment. An interim CEO, Sarah-Jane Sylvester, was appointed and she remained in post to ensure a timely handover. Alongside the senior managers, Faye provides appropriate supervision for the current key operational areas of our activities - business, Early Years provision, community financial support, and children's therapy and other support services.

At 31 March 2024, we had 39 employees, including full time, part time and bank staff.

Key management and personnel remuneration

The Trustees consider the Board of Trustees and the CEO, aided by the Management Team, as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day-to-day basis.

All Trustees give of their time freely and no remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 8 and 17 to the accounts.

The pay of the charity's senior Management and staff is reviewed annually and assessed in accordance with average earnings. All staff are paid at least the National Living Wage as set by the Government. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Partnership

In line with Howgill's objectives, many of the initiatives that are developed and delivered gain from the involvement and support of other charitable, voluntary, and public sector bodies, including schools, colleges and universities, as well as commercial businesses. This can be in the form of co-working, mutual support and direct funding.

Charities and organisations who have worked in partnership with Howgill during the last year include: Sellafield Ltd. and Social Impact Multiplied, Cumberland Council, Cumbria CVS, Copeland Community Fund, Cumbria Community Foundation, Francis Scott Trust, National Lottery, Together We Can CIC, South Copeland GDF, Phyllis Harney Trust, Mitie, Tesco, Buttle Trust, Citizens Advice Bureau, Nuclear Decommissioning Agency (NDA), University of Central Lancashire (UCLan), Social Enterprise Acumen, Whitehaven, Egremont & District Credit Union, Police and Crime Commissioner, CADAS, Phunky Foods, Cumbria Youth Alliance, Inspira, Dioceses of Carlisle and Lancaster, Lakes College West Cumbria, Young Cumbria, Riverside Housing Association, The Whitehaven Foyer, South Whitehaven Youth Partnership, Baby Basics, Phunky Foods, Phoenix Youth Centre, University of Cumbria, Whitehaven Harbour Youth Project, Cumbria Partnership NHS Foundation Trust, West Cumbria Child Poverty Forum, North Cumbria Integrated Care NHS Foundation Trust, West Cumberland Hospital, the Hadfield Trust and many local schools, too numerous to mention individually.

Risk Assessment

A lack of critical leadership and its effect throughout the whole organisation, as well as maintaining the funding necessary for Howgill to meet its objectives, are the main risks to the charity. Long term funding and maintaining appropriate staffing levels in a climate of local and national recruitment and retention difficulties is challenging but we have retained and recruited to maintain full staffing levels across the organisation.

Howgill Family Centre

Trustees' Report for the Year Ended 31 March 2024

The decision to close Howgill's Early Years setting at South Whitehaven Children's Centre at Mirehouse in April 2023, after providing Early Years education for 20 years, was not taken lightly. The working environment was such that we were no longer able to provide the services parents required. If suitable alternative premises are found in the future, we will establish a new setting in the area.

Ongoing recruitment to the Board of members with specific skills, experience and expertise and seeking corporate input are critical to continue to strengthen the governance of the organisation. We have actively worked with partners and recruited 5 new members to the Board who have the critical attributes we require. We will begin further recruitment when necessary.

During the last financial year, we have kept under constant review the services presently provided and those that are essential for the future direction of the organisation. New services are now being delivered and we identify and review on a regular basis those services that are most needed and where we are in a strong position to make a significant contribution to the wellbeing of our local families.

The success of future plans depends on securing the level of funding that will be required for services and planned projects, in a challenging cost of living crisis. We remain alert to opportunities to increase the sources of our funding and range of services.

To meet the needs of maintaining a high level of service provision, we continue to provide training opportunities for employees and volunteers to maximise the skills base and offer career progression opportunities when these become available.

OBJECTIVES AND ACTIVITIES

The Charity is established to promote any charitable purpose for the benefit of the inhabitants of Copeland in West Cumbria, including the advancement of education and the provision of facilities for recreation and leisure time occupation, in the interests of social welfare and with the objective of improving the condition of life of those inhabitants.

Howgill aims to provide support to children and families with particular emphasis on the disadvantaged.

Over the last year it has done this by:

- Raising capital and investing reserves to move from the dilapidated Kabin in September and providing a new Early Years setting at Kells. This setting is open all year round and increases the number of places for 2-year-old children to 20 places at any one time, ensuring a smooth transition to schools.
- In addition, working with families and continuing to deliver Early Years Childcare & Education providing 20 places at any one time at our premises in Whitehaven for children from 2 – 4 years of age all year round, ensuring a smooth transition to schools.
- Working with families and delivering Early Years Childcare & Education by increasing the number of places to 68 for 0-5 years in Cleator Moor and ensuring a smooth transition to schools.
- Working with partners to enhance outdoor education provision at our Cleator Moor setting.
- Working in partnership with the Cumbria Communication Project team to support the development of speech, language and communication in the Early Years.
- Working in partnership with Transforming West Cumbria: Family Wellbeing to promote and provide services to parents/carers of young children from 0-4 years in a number of our centres.
- Providing additional support to eight local primary schools to improve the emotional wellbeing of children who have experienced one off trauma, separation or loss issues and anxiety, based around play therapies with a strong emphasis on the voice of the child.
- Supporting families with financial support that includes helping parents with budgeting and monitoring, claiming benefits and grants.
- Working in partnership with Good Enough Start in Millom to provide local community perinatal and infant attachment care by delivering a pioneering preventative service to transform the life chances for future newborn babies.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

- Providing accountability for Baby Basics West Cumbria to provide a baby bank to deliver essential, additional services for low-income communities alongside midwives and health visitors.

We are dedicated to providing high quality services open to external inspection, evaluation and assessment. Premises and activities are registered with Ofsted where appropriate. Distinctive services provided by Howgill to children and families are based on trusting relationships.

We are committed to people's growth and development. By increasing aspirations and expectations, service users, parents, carers, children, volunteers and employees, are encouraged to learn and progress towards fulfilling their potential. We aim to build the capacity and resilience of local communities.

Our approach is collaborative. Families have always been at the centre of what we do and we have high expectations of the adults in the relationship. There is a recognition that people we work with have responsibilities too – to act safely and responsibly. Our aim is to foster greater independence and resilience. We believe that people can address the issues they face – recognising that they may need support in the forms of information, skills and confidence to enable them to do so. We will enable people, when they are ready, to move beyond the point where Howgill's support is required. Former service users are encouraged to become volunteers, sponsors, trustees and patrons.

The safeguarding of all children is a priority concern and all staff and volunteers, including Trustees, are regularly trained in safeguarding. Staff and volunteers have a clear pathway for reporting concerns as soon as they arise. Safer Recruitment practices are rigorously deployed, including obtaining enhanced Disclosure and Barring Service (DBS) checks (renewed every three years) on Trustees, employees and volunteers. Training is recorded and monitored to ensure that employees' qualifications, especially in safeguarding and first aid, are kept up-to-date. There are Designated Safeguarding Leads and Deputy Designated Safeguarding Leads to drive continuous improvement.

Trustees have regard to the Charity Commission's guidance on public benefit when reviewing Howgill's aims and objectives and in planning future activities. Howgill fulfils its public benefit objectives through its support to children and families with particular emphasis on the vulnerable and disadvantaged.

ACHIEVEMENTS

Howgill continues to develop services through grants and fees. Referrals were received from a wide range of agencies, the majority from midwives, health visitors and primary schools. The level of self-referrals and positive feedback from parents and carers shows confidence that we are providing services that the community needs.

Howgill's deep roots in local communities provide distinctive strengths in drawing in some of the most disadvantaged families. This is reflected in the strong partnerships and relationships that have been established at all our settings and centres and which continue as we develop our new focus and direction in 2024.

Trustees view the provision of Early Years learning for 0-4 year olds as an integral part of Howgill's offer, enabling the organisation to reinforce the support it provides that ensures children are receiving the best start, especially as they prepare to enter formal nursery education. There is great continuity in Howgill's relationship with families, which may have started at the prenatal stage and can continue as the children move towards adolescence and even into adulthood.

Specific achievements during the year to 31st March 2024 include:

- The appointment of a permanent CEO.
- Successful applications to a range of funding bodies that provide essential business and planning support and a range of services for children and families.
- A thorough and rigorous review, restructure and reorganisation of our organisation.
- Digitisation of all policies and procedures.
- Outsourcing of financial services and restructure of practice and procedures.
- Bedrock funding and consultancy that is enabling us to restructure the organisation and begin to grow to meet the demands of community needs.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

- Early Years provision which has led to the successful recruitment of new management and staff at Kells and new staff and apprentices in all three settings.
- Provision of further training opportunities for all staff.
- Strengthened our relationship with CCC Learning Improvement Service for Early Years who support our managers, deputies and practitioners.
- Continued to invest in developing our future Early Years workforce. Our settings continue to be popular, and we are seeing the growing popularity of all our settings.
- Managed and delivered successful projects supported by grants and personnel from health and other funding bodies.
- Developed and secured funding to assist with our future plans to continue our key projects in support of our redesigned strategy. In common with all other charities, we can only deliver services if we have the funding. This is always an ongoing priority.
- Continued the joint venture in collaboration with Riverside Housing, signing a new agreement, and continue to support young people aged 16-24 and rent out the office space at the Whitehaven Foyer,
- Continued to provide a widening range of training opportunities for our staff across all teams.

FINANCIAL REVIEW AND RESERVES

As at 31 March 2024, the charity held total reserves of £499,524. The charity's current level of free reserves (total funds less the amount held in fixed assets and restricted funds) is £168,101, which enable the organisation to continue its operational activities in the event of any further reduction or cessation of funding.

Restricted funds at the year-end totalled £96,420. Tangible fixed assets of £235,003 are held for use by the charity and can only be realised by the disposal of these assets.

The reserves policy has been established to mitigate the main financial risks facing the charity. The Trustees aim to maintain those unrestricted funds that are not committed or invested in tangible fixed assets at a level to provide working capital covering 3 to 6 months of expenditure relating to normal activities and anticipated service delivery. It is expected that, for the next few years, the level of these reserves will need to be maintained at no less than £200,000.

At present the free reserves, at £168,101, are below the set threshold level due to three main items of expenditure. Firstly, the cost of the refurbishment of the nursery at Kells rose significantly due to unforeseen circumstances with the drainage system, costing an additional £26,550 which was not included in the funding bids. The investment in improving the building is an asset. The increase in the number of children attending the nursery, the offer of extended opening times and higher occupancy levels will mitigate some of these losses.

Secondly, there were significant redundancy costs of £28,524 when financial services were digitised and outsourced. Migration of financial systems from SAGE to XERO will streamline accounts across the entire organisation. Thorough reviews of all services and historic agreements have resulted in improved provision and significant cost reductions.

Thirdly, staff absence from work due to sickness has increased considerably. Revised policies and procedures, accompanied by staff training are now in place to manage absence more effectively.

The Trustees consider that the charity is adequately funded to meet its current obligations.

Nursery Provision has been supported by Cumbria County Council Early Years entitlement grants, Early Years support grants, fee income and nursery grant funding.

We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

The Trustees have given consideration to the major risks to which the organisation is exposed and satisfied themselves that systems or procedures are established to manage these risks.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

PLANS FOR FUTURE PERIODS

Over the next 12 months Howgill's plans can be summarised as follows:

- Work together as a Board of Trustees and Professional Advisers with relevant experience and expertise to strengthen governance of the organisation.
- Ensure close collaboration between the Board of Trustees and CEO to lead our thriving and growing organisation.
- Outsource financial services such as payroll and bookkeeping to ensure full compliance with Charity and Company law.
- Implement new financial systems across the organisation, migrating from SAGE to XERO.
- Implement the use of UPSHOT, a monitoring, evaluation and learning system to help evidence impact, where relevant across the organisation.
- Manage the budget efficiently, by holding regular budget meetings and monitoring income and expenditure.
- Organise fundraising events during the year to enable us to provide quality resources for our children and families.
- Ensure there is a suitably qualified, well-trained workforce to deliver our plans by providing opportunities for staff to attend regular training.
- Provide managers and staff with the necessary resources and training to maximise the potential of the organisation's offer within the community by delivery of new projects supported by funding from diverse organisations.
- Work closely with a wide range of organisations and partners to ensure Howgill is at the heart of strategic decision making.
- Continue to look for opportunities to extend the range and scope of our services in line with current thinking and service user need and demand.
- Focus on and develop speech, language and communication in the Early Years and working with parents/carers.
- Extend emotional wellbeing services to a wider range of primary schools.
- Continue to provide good quality Early Years provision in Whitehaven, Cleator Moor and Kells.
- Seek out opportunities to acquire new premises and provide services to more communities.
- Develop new community facilities and services in the Kells area of Whitehaven.
- Work closely with the Whitehaven Family Hub and community groups to extend the reach of our services.
- Make further improvements to indoor and outdoor areas at all our premises, where funding permits.

Howgill Family Centre
Trustees' Report for the Year Ended 31 March 2024

Small company provisions

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

Approved by the Board on 16 December 2024 and signed on its behalf by:


.....

B Holden
Trustee

Howgill Family Centre

Trustees' Responsibilities in relation to the Financial Statements

The trustees (who are also directors of Howgill Family Centre for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and the Financial Reporting Standard 102 - 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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

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

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

**Independent Examiner's Report to the Trustees of
Howgill Family Centre**

I report on the accounts of the company for the year ended 31 March 2024, which are set out on pages 13 to 29.

Respective responsibilities of trustees and examiner

The trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 as amended by the Charities Act 2022 (the Act) and that an independent examination is needed.

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.

Having satisfied myself that the charity is not subject to audit under Part 16 of the Companies Act 2006 and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the Act;
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145 (5) (b) of the Act; and
- 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 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 386 of the Companies Act 2006; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave 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.


.....
Joanne Thomlinson FCA
Dodd & Co Limited
Chartered Accountants

16 December 2024

FIFTEEN Rosehill
Montgomery Way
Rosehill Estate
CARLISLE
CA1 2RW

Howgill Family Centre

Statement of Financial Activities (including Income and Expenditure Account) for the Year Ended 31 March 2024

		Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023 <i>as restated</i>
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	8,367	850	9,217	29,289
Other trading activities	3	377,999	2,316	380,315	161,951
Investments	4	4,182	-	4,182	1,648
Charitable activities	5	-	539,170	539,170	643,754
Total income and endowments		<u>390,548</u>	<u>542,336</u>	<u>932,884</u>	<u>836,642</u>
Expenditure on:					
Charitable activities		433,438	516,115	949,553	838,422
Total expenditure		<u>433,438</u>	<u>516,115</u>	<u>949,553</u>	<u>838,422</u>
Net expenditure before transfers		(42,890)	26,221	(16,669)	(1,780)
Transfers					
Transfers between funds		150,669	(150,669)	-	-
Net movements in funds		107,779	(124,448)	(16,669)	(1,780)
Reconciliation of funds					
Total funds brought forward		295,325	220,868	516,193	517,973
Total funds carried forward		<u>403,104</u>	<u>96,420</u>	<u>499,524</u>	<u>516,193</u>

All of the Charity's activities derive from continuing operations during the above periods.

The notes on pages 16 to 29 form an integral part of these financial statements.

Howgill Family Centre
Company registration number: 02045632
Balance Sheet as at 31 March 2024

		2024		2023 <i>as restated</i>	
	Note	£	£	£	£
Fixed assets					
Tangible assets	11		235,003		164,567
Current assets					
Debtors	12	26,040		77,117	
Cash at bank and in hand		314,639		337,951	
		<u>340,679</u>		<u>415,068</u>	
Creditors: Amounts falling due within one year	13	<u>(76,158)</u>		<u>(63,442)</u>	
Net current assets			<u>264,521</u>		<u>351,626</u>
Net assets			<u>499,524</u>		<u>516,193</u>
The funds of the charity:					
Restricted funds			96,420		220,868
Unrestricted funds					
Unrestricted income funds			<u>403,104</u>		<u>295,325</u>
Total charity funds			<u>499,524</u>		<u>516,193</u>

For the financial year ended 31 March 2024, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

Approved by the Board on 16 December 2024 and signed on its behalf by:


.....

B Holden
Trustee

The notes on pages 16 to 29 form an integral part of these financial statements.

Howgill Family Centre
Cash Flow Statement for the Year Ended 31 March 2024

	2024	2023
	£	£
Net cash provided by (used by) operating activities		
Net expenditure for the period	(16,669)	(1,780)
Depreciation charges	13,257	12,047
Loss on the sale of fixed assets	1,411	-
Decrease in debtors	51,077	17,249
Increase/(decrease) in creditors	12,716	(151,957)
	<u>61,792</u>	<u>(124,441)</u>
Net cash provided by (used in) investing activities		
Purchase of property, plant and equipment	(85,104)	(35,867)
	<u>(85,104)</u>	<u>(35,867)</u>
Decrease in cash	<u><u>(23,312)</u></u>	<u><u>(160,308)</u></u>

The notes on pages 16 to 29 form an integral part of these financial statements.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Basis of preparation

The charitable company meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

These financial statements have been prepared on a going concern basis.

The trustees assess whether the use of going concern is appropriate i.e. whether there are any material uncertainties related to events or conditions that may cast significant doubt on the ability of the Charity to continue as a going concern. The trustees make this assessment in respect of a period of one year from the date of approval of the financial statements.

Fund accounting policy

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Further details of each fund are disclosed in note 18.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Income and endowments

Donations are recognised when the Charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the Charity before the Charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the Charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measured with a degree of reasonable accuracy and the title to the asset having been transferred to the Charity.

Income from Government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income derived from events is recognised as earned (that is, as the related goods or services are provided).

Investment income is recognised on a receivable basis.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability.

Expenditure

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Support costs

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

Taxation

The Charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost.

Depreciation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Freehold land and buildings	Straight line over fifty years
Short leasehold land and buildings	Straight line over the life of the lease
Motor vehicles	20% straight line
Fixtures, fittings and equipment	4% - 50% straight line

Fixed assets are included in the balance sheet at revalued amounts.

Trade Debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business. Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the Charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Liabilities

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the Charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Operating leases

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Rentals payable under operating leases are charged in the Statement of Financial Activities on a straight line basis over the lease term.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

Pensions

The charity operates a defined contribution pension scheme. Contributions are charged in the statement of financial activities as they become payable in accordance with the rules of the scheme.

Financial instruments

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument. Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the Charity after deducting all of its liabilities.

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the Charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the Charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the Charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

Prior period restatement

Adjustments have been made to the comparative figures resulting in the reduction of restricted reserves by £4,174 and an increase in unrestricted reserves brought forward of the same value. Income from charitable activities in the prior period has reduced by £53,710, income from other trading activities has increased by £4,174 and expenditure on charitable activities has been reduced by £49,536. The overall deficit for the year remains unchanged.

The adjustment was required as a result of the trustees identifying monies received and paid out in relation to the Phunky Foods project had been incorrectly recognised as the charities income and expenditure in prior years. The Charity is an accountable body for these funds in which the Accountable Body Declaration clearly defines an agency relationship.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

2 Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Donations and legacies				
Appeals and donations	7,367	350	7,717	29,289
Grants				
Grants - other agencies	1,000	500	1,500	-
	8,367	850	9,217	29,289

Of the donations and legacies income in 2023, £566 related to unrestricted funds and £28,723 related to restricted funds.

3 Other trading activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Fundraising	-	2,316	2,316	1,512
Nursery fee income	365,809	-	365,809	150,777
Use of facilities	1,320	-	1,320	5,488
Other income	10,870	-	10,870	4,174
	377,999	2,316	380,315	161,951

Of the other trading activities income in 2023, £160,439 related to unrestricted funds and £1,512 related to restricted funds.

4 Investments

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Interest on cash deposits	4,182	-	4,182	1,648
	4,182	-	4,182	1,648

All of the investments income in 2023 related to unrestricted funds.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

5 Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
Cumbria CC - Two Year Old Funding Entitlement	-	73,924	73,924	124,403
Cumbria CC - Education Health and Care Plan grant	-	24,456	24,456	14,309
Cumbria CC - Nursery Grant	-	38,740	38,740	65,162
F Scott Trust - Time to be me	-	9,800	9,800	9,800
F Scott Trust - Kells Library Project	-	8,000	8,000	10,000
Cumbria Community Foundation - Family Finance	-	-	-	14,114
Cumbria Community Foundation - Baby Basics	-	10,460	10,460	8,460
Cumbria Community Foundation - EYS Speech and Language	-	-	-	19,248
Cumbria Community Foundation - EYS Parental Engagement	-	67,879	67,879	41,325
Cumbria Community Foundation - Bedrock	-	-	-	75,500
The Phyliss Harney Trust	-	16,000	16,000	22,000
Cumbria CC - Kells Library Development	-	-	-	17,000
Cumbria CC - Family Finance	-	-	-	15,250
The Hadfield Trust - Play Equipment	-	-	-	7,000
Well Whitehaven - Play Equipment	-	-	-	866
LLWR - Play Area	-	-	-	6,500
HCS - Play Area	-	-	-	5,000
Sellafield Limited - Play Area	-	-	-	4,900
Sellafield Limited	-	152,119	152,119	136,000
Well Whitehaven - Time to be me	-	4,263	4,263	10,291
Cumbria Community Foundation - Good Enough Start	-	13,788	13,788	1,575
Francis Scott Trust - Good Enough Start	-	20,000	20,000	3,213
Phunky Foods	-	-	-	21,600
National Lottery - Baby Basics	-	23,176	23,176	-
Souter Charitable - Time to be me	-	5,000	5,000	-
South Copeland GDF Community Partnership - Good Enough Start	-	54,722	54,722	-
Cumberland Council	-	552	552	-
Copeland Community Foundation - Good Enough Start	-	15,571	15,571	-
Millom Council	-	720	720	-
Other income from charitable activities	-	-	-	10,238
	-	539,170	539,170	643,754

Of the income from charitable activities in 2023, £82,238 related to unrestricted funds and £561,516 related to restricted funds.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

6 Expenditure

	Charitable activities	Total 2024	Total 2023
	£	£	£
Direct costs			
Employment costs	690,800	690,800	506,239
Rent	17,000	17,000	17,833
Insurance	6,360	6,360	6,415
Repairs and maintenance	8,463	8,463	3,985
Premises costs	84,722	84,722	82,522
Communication and information technology	26,768	26,768	27,829
Printing, postage and stationery	2,023	2,023	1,790
Other direct costs	64,637	64,637	98,728
	<u>900,773</u>	<u>900,773</u>	<u>745,341</u>
Support costs			
Employment costs	-	-	33,665
Sundry expenses	1,693	1,693	1,844
Transport costs	3,438	3,438	6,003
Marketing and PR	2,626	2,626	1,899
Accountancy fees	5,900	5,900	3,354
The audit of the charity's annual accounts	7,688	7,688	5,800
Independent examiner's fee	1,500	1,500	-
Legal and professional fees	9,765	9,765	27,380
Bank charges	1,502	1,502	1,089
Depreciation	13,257	13,257	12,047
(Profit)/loss on sale of tangible fixed assets held for charity's own use	1,411	1,411	-
	<u>48,780</u>	<u>48,780</u>	<u>93,081</u>
	<u>949,553</u>	<u>949,553</u>	<u>838,422</u>

Of the expenditure in 2023, £232,976 related to unrestricted funds and £605,446 related to restricted funds.

7 Governance costs

	2024	2023
	£	£
Accountancy fees	5,900	3,354
Auditors remuneration	7,688	5,800
Independent examiner's fee	1,500	-
Legal and professional fees	9,765	27,380
	<u>24,853</u>	<u>36,534</u>

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

8 Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £nil).

During the year ended 31 March 2024, 1 Trustee was reimbursed £290 (2023 - £57 to 1 Trustee) for expenses incurred.

9 Net expenditure

Net expenditure is stated after charging:

	£	2024	£	2023	£
Auditors' remuneration - audit services			7,688		5,800
Loss/(profit) on disposal of tangible fixed assets			1,411		-
Depreciation of tangible fixed assets			13,257		12,047
			13,257		12,047

10 Employees' remuneration

The monthly average number of persons (including senior management) employed by the charity during the year was as follows:

	2024 No.		2023 No.
Charitable activities	37		37
	37		37

The aggregate payroll costs of these persons were as follows:

	2024 £		2023 £
Wages and salaries	614,743		494,172
Social security	30,762		20,881
Other pension costs	16,771		15,673
Redundancy costs	28,524		9,178
	690,800		539,904

No employee received emoluments of more than £60,000 during the year.

The key management personnel comprises all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employee benefits including employer pension contributions of the key management personnel were £35,969 (2023 - £50,425).

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

11 Tangible fixed assets

	Freehold land and buildings £	Short leasehold land and buildings £	Motor vehicles £	Fixtures, fittings and equipment £	Assets under construction £	Total £
Cost						
As at 1 April 2023	188,353	139,028	3,175	120,751	30,843	482,150
Asset reclassification	30,843	-	-	-	-	30,843
Additions	80,264	4,050	-	790	-	85,104
Asset reclassification	-	(102,988)	-	(4,370)	(30,843)	(138,201)
As at 31 March 2024	<u>299,460</u>	<u>40,090</u>	<u>3,175</u>	<u>117,171</u>	<u>-</u>	<u>459,896</u>
Depreciation						
As at 1 April 2023	77,113	135,551	2,539	102,380	-	317,583
Eliminated on disposals	-	(102,888)	-	(3,059)	-	(105,947)
Charge for the year	5,685	1,716	636	5,220	-	13,257
As at 31 March 2024	<u>82,798</u>	<u>34,379</u>	<u>3,175</u>	<u>104,541</u>	<u>-</u>	<u>224,893</u>
Net book value						
As at 31 March 2024	<u>216,662</u>	<u>5,711</u>	<u>-</u>	<u>12,630</u>	<u>-</u>	<u>235,003</u>
As at 31 March 2023	<u>111,240</u>	<u>3,477</u>	<u>636</u>	<u>18,371</u>	<u>30,843</u>	<u>164,567</u>

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

12 Debtors

	2024	2023
	£	£
Other debtors	14,738	10,891
Prepayments and accrued income	11,302	66,226
	26,040	77,117

13 Creditors: Amounts falling due within one year

	2024	2023
	£	£
Trade creditors	-	1,358
Taxation and social security	7,268	4,598
Other creditors	41,430	-
Accruals and deferred income	27,460	57,486
	76,158	63,442

Creditors amounts falling due within one year includes deferred income:

	2024	2023
	£	£
As at 1 April 2023	20,650	136,000
Amount released to incoming resources	(20,650)	(136,000)
Amount deferred in the year	-	20,650
As at 31 March 2024	-	20,650

14 Members' liability

The charity is a private company limited by guarantee and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

15 Operating lease commitments

As at 31 March 2024 the charity had total future minimum lease payments under non-cancellable operating leases as follows:

	Land and Buildings		Other	
	2024	2023	2024	2023
	£	£	£	£
Within one year	17,000	14,167	-	742
Within two and five years	-	-	14,655	-
	17,000	14,167	14,655	742

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

16 Pension scheme

Defined contribution pension scheme

The charity operates a defined contribution pension scheme. The pension cost charge for the period represents contributions payable by the charity to the scheme and amounted to £16,771 (2023 - £15,673).

There were no outstanding or prepaid contributions at either the beginning or end of the financial year.

17 Related parties

Controlling entity

The charity is controlled by the trustees who are all directors of the company.

18 Analysis of funds

	As restated At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
General Funds					
General funds	251,420	390,548	(389,533)	150,669	403,104
Bedrock funding	43,905	-	(43,905)	-	-
	<u>295,325</u>	<u>390,548</u>	<u>(433,438)</u>	<u>150,669</u>	<u>403,104</u>
Restricted Funds					
Sure Start funds	82,851	-	-	(82,851)	-
Early Years settings	30,843	295,143	(324,936)	(1,050)	-
Phunky Foods	1,800	-	(1,800)	-	-
Good Enough Start	-	104,801	(99,321)	-	5,480
Time to be me	-	20,063	6,609	-	26,672
Family Finance	4,114	16,000	(20,114)	-	-
Baby Basics	-	33,972	(16,933)	-	17,039
EYS Speech and Language	53,659	-	(53,659)	-	-
EYS Parental Engagement	5,341	47,229	(5,341)	-	47,229
Kells Centre Development	21,028	25,128	(620)	(45,536)	-
Tangible fixed assets	21,232	-	-	(21,232)	-
	<u>220,868</u>	<u>542,336</u>	<u>(516,115)</u>	<u>(150,669)</u>	<u>96,420</u>
	<u>516,193</u>	<u>932,884</u>	<u>(949,553)</u>	<u>-</u>	<u>499,524</u>

Bedrock funding - unique programme funded through Sellafield and administered via Cumbria Community Foundation which helps a small number of Third Sector organisations in West Cumbria to plan for sustainability, development and growth, and is intended to deliver long-term benefit to the organisations involved.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... *continued*

Sure Start funds - funding to run Sure Start programme services supporting early years and families.

Early Years Settings – funding for the provision of nursery services.

Good Enough Start – funding restricted to support parents in creating a secure parent-infant relationship. Funders supporting this project include Cumbria Community Foundation, Copeland Community Fund, Sellafield Ltd and Francis C Scott Charitable Trust.

Time to be me - restricted to fund childrens wellbeing, providing a safe and secure environment in which children are able to share and explore emotions, thoughts, and feelings through the therapeutic activities.

Family Finance - funding to support families in financial times of need.

Baby Basics - funding to support new mothers and families who are struggling to meet the financial and practical burden of looking after a new baby.

EYS Speech and Language - restricted to support speech and language services for early years children.

EYS Parental Engagement - restricted to support parental engagement projects for early years children.

Kells Centre Development - funding restricted for the development of Kells Library in to Kells Nursery Centre.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

Prior period - As restated

	At 1 April 2022	Incoming resources	Resources expended	Transfers	At 31 March 2023
	£	£	£	£	£
General Funds					
General funds	283,410	174,391	(206,381)	-	251,420
Bedrock funding	-	75,500	(31,595)	-	43,905
	<u>283,410</u>	<u>249,891</u>	<u>(237,976)</u>	<u>-</u>	<u>295,325</u>
Restricted Funds					
Sure Starts funds	85,917	-	(3,066)	-	82,851
Early Years Settings	-	261,288	(230,445)	-	30,843
Management and admin staff	-	85,000	(85,000)	-	-
Phunky Foods	-	21,600	(19,800)	-	1,800
Good Enough Start	70,387	4,789	(74,621)	(555)	-
Time To Be Me	-	71,091	(69,616)	(1,475)	-
Family Finance	-	51,364	(47,250)	-	4,114
Baby Basics	-	11,046	(11,046)	-	-
EYS Speech and Language	36,052	19,248	(1,641)	-	53,659
EYS Parental Engagement	15,906	41,325	(51,890)	-	5,341
Kells Centre Development	-	25,000	(3,972)	-	21,028
Tangible fixed assets	26,301	-	(7,099)	2,030	21,232
	<u>234,563</u>	<u>591,751</u>	<u>(605,446)</u>	<u>-</u>	<u>220,868</u>
	<u>517,973</u>	<u>841,642</u>	<u>(843,422)</u>	<u>-</u>	<u>516,193</u>

19 Transfers

Transfers totalling £150,669 made from restricted funds to unrestricted general funds represent restricted funds received to purchase fixed assets. Once the assets were purchased the original restriction on the funds were met, the funds have therefore been transferred to unrestricted in line with the SORP.

Howgill Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2024

..... continued

20 Net assets by fund

	Unrestricted Funds	Restricted Funds	Total Funds 2024	Total Funds 2023
	£	£	£	£
Tangible assets	235,003	-	235,003	164,567
Current assets	244,259	96,420	340,679	415,068
Creditors: Amounts falling due within one year	(76,158)	-	(76,158)	(63,442)
Net assets	<u>403,104</u>	<u>96,420</u>	<u>499,524</u>	<u>516,193</u>

Prior period - As restated

	Unrestricted Funds	Restricted Funds	Total Funds 2023	Total Funds 2022
	£	£	£	£
Tangible assets	60,484	104,083	164,567	140,747
Current assets	277,633	137,435	415,068	592,625
Creditors: Amounts falling due within one year	(42,792)	(20,650)	(63,442)	(215,399)
Net assets	<u>295,325</u>	<u>220,868</u>	<u>516,193</u>	<u>517,973</u>

21 Agency arrangements

During the year, the charity acted as an agent in the collection and distribution of funds on behalf of Purely Nutrition Ltd. The total amount collected was £112,379 (2023 - £53,710) and the total distributed as an agent was £60,079 (£49,536). The charity received a fee of £10,870 (2023 - £4,174) for providing this service, which is included in the income from other trading activities. An amount of £41,430 (2023 - £nil) is included in other creditors relating to undistributed funds.

Howgill Family Centre

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Chartered Accountants
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CA1 2RW

Ref:H1546/LSJ/JT

Dear Sirs

This representation letter is provided in connection with your preparation and examination of the financial statements of the charity for the year ended 31 March 2024.

1. We acknowledge as trustees our responsibility for preparing financial statements, which you have drafted on our behalf, which give a true and fair view of the financial position of the charity and of the results of its operations, and for making accurate representations to you.
2. All accounting records and relevant information have been made available to you for the purpose of your preparation of the accounts and all transactions undertaken by the charity have been properly reflected and recorded in the accounting records or other information provided to you. All other records and related information, including minutes of all trustee and members' meetings, have been made available to you.
3. We acknowledge our responsibility for the design and implementation of appropriate systems of internal control to prevent and detect error and fraud. We confirm that we have disclosed to you the results of our own assessment of the risk of fraud in the charity.
4. There have been no actual or suspected instances of fraud involving trustees, management or employees who have a significant role in internal control or that could have a material effect on the financial statements. We also confirm that we are not aware of any allegations of fraud by former trustees, employees, regulators or others.
5. We confirm that we are not aware of any possible or actual instance of non-compliance with those laws and regulations which provide a legal framework within which the charity conducts its operations. The charity has complied with all aspects of contractual agreements that could have a material effect on the financial statements in the event of non-compliance.
6. We have no plans or intentions that may materially alter the carrying value and, where relevant, the fair value measurements or classification of assets and liabilities reflected in the financial statements.
7. We confirm that we have disclosed to you all related party transactions relevant to the charity and that we are not aware of further related party matters that require disclosure other than those already disclosed in the accounts.
8. We confirm that, in our opinion, the charity's financial statements should be prepared on the grounds that current and future sources of funding or support will be more than adequate for the charity's needs.
9. The charity has satisfactory title to all assets and there are no liens or encumbrances on the assets.
10. There are no liabilities, contingent liabilities or guarantees to third parties other than those disclosed in the accounts.

11. There have been no events since the balance sheet date that require disclosure or which would materially affect the amounts in the accounts.

12. We confirm that the charity has not contracted for any capital expenditure.

13. We confirm that we are not aware of any matters of material significance that should be reported to the Charity Commission.

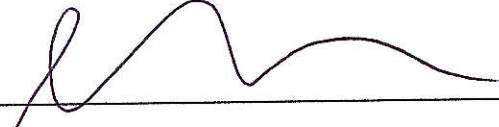
14. We confirm the financial statements are free of material misstatements, including omissions.

15. We confirm that all grants, donations and other income, including those subject to special terms or conditions or received for restricted purposes, have been notified to you. There have been no breaches of terms or conditions during the period regarding the application of such income.

We confirm to the best of our knowledge and belief that the above representations are made on the basis of enquiries of management and staff with relevant knowledge and experience and, where appropriate, of inspection of supporting documentation sufficient to satisfy ourselves that we can properly make each of the above representations to you.

Signed on behalf of the Board of Trustees on 16 December 2024:

 _____ Trustee:

 _____ Trustee:

HOWGILL FAMILY CENTRE

England & Wales - Charity number 519278

Accounts

Howgill Family Centre
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31st March 2023

Charity number: 519278

Company number: 02045632

robinson + co

Chartered Accountants

Howgill Family Centre
(A company limited by guarantee)

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HOWGILL FAMILY CENTRE
COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND MANAGEMENT AND PROFESSIONAL ADVISERS

Registered charity name	Howgill Family Centre	
Charity number	519278	
Company registration number	02045632	
Registered office	Birks Road Cleator Moor Cumbria CA25 5HR	
Trustees	Brenda Holden	Chair
	Ian Harvie	Treasurer
	Willie Slavin	
	Geoff Toogood	
	Gwynneth Everett	
Professional Adviser	Mary Lowrey & Rick Wylie	
Howgill Interim CEO	Sarah-Jane Silvester – stepped down 26/07/23	
Howgill CEO	Faye Eldon – appointed 14/07/23	
Accountants	Robinson + co., Chartered Accountants Oxford Chambers, New Oxford Street, Workington, Cumbria	
Auditors	Saint & Co, Chartered Accountants & Statutory Auditor 12/13 Church Street, Whitehaven, Cumbria, CA28 7AY	
Bankers	National Westminster Bank plc 71 Lowther Street, Whitehaven, Cumbria, CA28 7AG	
Solicitors	Burnetts Solicitors 6 Victoria Place, Carlisle, Cumbria, CA1 1ES HFT Gough & Co 38/42 Lowther Street, Whitehaven, Cumbria, CA28 7NR	

HOWGILL FAMILY CENTRE
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT (INCORPORATING THE DIRECTORS' REPORT)

YEAR ENDED 31 MARCH 2023

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

DIRECTORS/TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of the charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year were as follows, and contribute their experience from:

Brenda Holden	Education	Appointed 12/11/2009
Ian Harvie	Private industry	Resigned 02/06/2023
Willie Slavin	Education	Appointed 30/11/2000
Geoff Toogood	Education	Resigned 14/11/2022
Gwynneth Everett	Local government	Resigned 24/07/2023
Julie Barnes	Local business	Resigned 27/06/2022

The following changes to the Board are as follows:

Ian Harvie		Resigned 02/06/2023
Amanda Watters	IT Business Manager	Appointed 24/04/2023
Gemma Leadbetter	Accountant	Appointed 08/08/2023
Emma McCarthy	Social Value Manager	Appointed 28/07/2023
Lesley Sewell	Strategic Account Director	Appointed 15/07/2023

PROFESSIONAL ADVISERS	Mary Lowrey	Appointed 11/08/2021
	Rick Wylie	Appointed 28/03/2023

CHAIR'S REPORT

The past year has continued to throw up challenges for Howgill. With continued determination and resilience from the Board of Trustees and staff, we are in a more secure position to continue to support children and families in our communities. As Chair, I am deeply indebted to my colleagues across the whole organisation for their continued commitment, hard work and diligence which has been key to the success of major developments and change that have been necessary to drive Howgill forward.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2023

CHAIR'S REPORT (continued)

The past year has seen us securing our finances and continuing to deliver our full range of services. The Board of Trustees and the Management Team continue to look for all opportunities to secure further funding to enable the organisation to flourish and expand. The members of the Board have taken a number of strategic decisions to position Howgill to bid for any tenders that fit with our objectives that may arise. Local Government Reform (LGR) sees a new Cumberland Council formed and operational from 1st April 2023. We continue to be observant and involved to place ourselves in a strong position to take advantage of future developments.

A thorough and rigorous review, restructure and reorganisation of all our services, particularly in Early Years provision, has led to improved outcomes for children and families. The Early Years Learning Improvement Service have been a key partner in helping drive up standards by supporting our managers and staff and we continue to foster this important relationship.

We continue to provide services including emotional wellbeing in primary schools, family finance, speech, language and communication in Early Years and working with parents through the Transforming West Cumbria Family Wellbeing programme, Good Enough Start in Millom and Baby Basics from our base at Cleator Moor. This funding ensures that we can continue to provide these much needed services.

All the staff are dedicated to making a difference to the lives of the children and families and I would like to take this opportunity to thank them for their professionalism and commitment to ensure the children and families get the best possible experience whilst in our care.

Partnerships with a range of organisations have continued to grow and flourish. The Award of a second Bedrock Award funded through Sellafield Ltd and supported by Cumbria Community Fund means that we can continue to drive our ambitious plans forward and shape the future direction of Howgill.

During the last 12 months we have invested some of our reserves to provide additional support and training for all staff and provide quality resources for our services. We have also financially supported our Early Years services by absorbing the steep rise in the cost of maintaining and running our premises. Supporting parents who use our settings has been a priority and we have kept fees as low as possible as they cope with the rising cost of living. It is imperative that we seek new funding streams to put the organisation on a more secure footing to move our ambitious plans forward.

Several successful funding bids ensure we continue to deliver and expand our services in Copeland and support as many children and families as possible for at least the next three years. The funding has enabled us to continue with previous partnerships as well as developing new ones. Opening new horizons is an exciting prospect and we relish the opportunity to work alongside committed professionals who have shown faith in Howgill.

We rely heavily on the help from funders, who continue to support our work, especially Sellafield Ltd, Cumbria Community Foundation, Francis C Scott Charitable Trust, Copeland Community Fund, Phyllis Harney and the National Lottery. We are extremely grateful for their financial and practical support.

Howgill's services include supporting families facing financial hardship and improving the education and wellbeing of their children, both in the earliest years and within their school environments.

Howgill Family Centre (A company limited by guarantee)

**Trustees' Annual Report (continued)
for the year ended 31st March 2023**

CHAIR'S REPORT (continued)

Howgill's future success will depend on staff being extremely conscientious, committed and hard-working and we thank them for the loyalty they show and their determination to make Howgill the successful organisation it is and can be in the future. I am optimistic that their continued support as we rebuild and plan to grow Howgill again will stand us in good stead. The road ahead remains arduous but exhilarating.

As the Board of Trustees is reduced in number, we are actively seeking new Trustees to join and refresh the Board and bring a wider range of skills and expertise. This will be essential as we are at a pivotal stage of development.

One long serving Trustee Geoff Toogood resigned in November after 13 years and I would like to thank him for his invaluable contribution to the Board. Ishbel Cooke, the Howgill Manager, left to take up a post working with the homeless and we are grateful for her support during the last 2 years.

On a personal level I would like to thank my fellow Trustees for their help and support during the last year. I must express my heartfelt thanks to all the staff who have carried on working and coping so well with the challenges they face. Their commitment to Howgill has been outstanding.

Howgill Family Centre has always been an organisation that adapts to change, and we now look forward to working on new projects as they develop. We will take full advantage of any new opportunities as they occur.

The excellent links we have built up with partner organisations continues to stand us in good stead as we develop a new Howgill Family Centre and continue to support the community in whatever way we can. The future is bright.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Howgill Family Centre is a company limited by guarantee and the roles and responsibilities are laid down in the Memorandum and Articles of Association dated 12th June 1986 and amended on 9th December 2004.

Appointment of Trustees

The Board of Trustees is responsible for the organisation in all respects and are elected by all Members at the Annual General Meeting. Under the Articles of Association there is no maximum number of Trustees and the minimum number is three.

Howgill recruits Trustees as volunteers for their skills in safeguarding, education, business, legal, financial, marketing and communications, public health or social care. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including through advertising and by recommendation from service users, members and existing Trustees.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2023

FINANCIAL REVIEW AND RESERVES (continued)

The reserves policy has been established to mitigate the main financial risks facing the charity. The Trustees aim to maintain those unrestricted funds that are not committed or invested in tangible fixed assets at a level to provide working capital covering 3 to 6 months of expenditure relating to normal activities and anticipated service delivery. It is expected that, for the next few years, the level of these reserves will need to be maintained at no less than £200,000.

The Trustees consider that the charity is adequately funded to meet its current obligations.

Nursery Provision has been supported by Cumbria County Council Early Years entitlement grants, Early Years support grants, fee income and nursery grant funding.

We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

The Trustees have given consideration to the major risks to which the organisation is exposed and satisfied themselves that systems or procedures are established to manage these risks.

PLANS FOR FUTURE PERIODS

Over the next 12 months Howgill's plans can be summarised as follows:

- Recruit and induct Trustees and Professional Advisers with relevant experience and expertise to strengthen the Board.
- Recruit to the pivotal role of Chief Executive Officer who will work in close collaboration with the Board of Trustees to lead our thriving and growing organisation. This position has since been filled since the year end.
- Provide managers and staff with the necessary resources and training to maximise the potential of the organisation's offer within the community by delivery of new projects supported by funding from diverse organisations.
- Manage the budget efficiently, by holding regular budget meetings and monitoring income and expenditure.
- Ensure there is a suitably qualified, well-trained workforce to deliver our plans by providing opportunities for staff to attend regular training.
- Work closely with a wide range of organisations and partners to ensure Howgill is at the heart of strategic decision making.
- Continue to look for opportunities to extend the range and scope of our services in line with current thinking and service user need and demand.
- Focus on and develop speech, language and communication in the Early Years and working with parents/carers.
- Extend emotional wellbeing services to a wider range of primary schools.
- Extend Early Years provision in Whitehaven, Mirehouse, Cleator Moor and Kells.
- Seek out opportunities to acquire new premises and provide services to more communities.
- Develop new community facilities and services in the Kells area of Whitehaven.
- Make further improvements to indoor and outdoor areas at all our premises, where funding permits.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2023

ACHIEVEMENTS (continued)

Howgill's deep roots in local communities provide distinctive strengths in drawing in some of the most disadvantaged families. This is reflected in the strong partnerships and relationships that have been established at all our settings and centres and which continue as we develop our new focus and direction in 2023.

Trustees view the provision of Early Years Learning for 0-4 year olds as an integral part of Howgill's offer, enabling the organisation to reinforce the support it provides that ensures children are receiving the best start, especially as they prepare to enter formal nursery education. There is great continuity in Howgill's relationship with families, which may have started at the prenatal stage and can continue as the children move towards adolescence and even into adulthood.

Specific achievements during the year to 31st March 2023 include:

- Successful applications to a number of funding bodies that provide essential business and planning support and a range of services for children and families.
- A thorough and rigorous review, restructure and reorganisation of our organisation.
- Bedrock funding and consultancy that is enabling us to restructure the organisation and begin to grow to meet the demands of community needs.
- Early Years provision which has led to enhanced status for managers and deputies in all four settings and further training opportunities for all staff.
- Strengthened our relationship with CCC Learning Improvement Service for Early Years who support our managers, deputies and practitioners.
- Continued to invest in developing our future Early Years workforce. Our settings continue to be popular and we are seeing the growing popularity of all our settings.
- Managed and delivered successful projects supported by grants and personnel from health and other funding bodies.
- Developed and secured funding to assist with our future plans to continue our key projects in support of our redesigned strategy. In common with all other charities we can only deliver services if we have the funding. This is always an ongoing priority.
- Continued the joint venture in collaboration with Riverside Housing to continue to support young people aged 16-24 and rent out the office space at the Whitehaven Foyer.
- Continued to provide a widening range of training opportunities for our staff across all teams.

FINANCIAL REVIEW AND RESERVES

As at 31 March 2023, the charity held total reserves of £516,193. The charity's current level of unrestricted free reserves (total funds less the amount held in fixed assets and restricted funds) is £230,667 which enable the organisation to continue its operational activities in the event of any further reduction or cessation of funding. This is above the targeted level of reserves.

Included in these reserves there are designated funds of £43,905 relating to Bedrock funding, leaving £186,762 of freely available general unrestricted reserves. This is expected to be spent in the next financial year. Restricted funds at the year-end totalled £225,042. Tangible fixed assets of £164,567 are held for use by the charity (unrestricted fund £60,484, restricted fund £104,083) and can only be realised by the disposal of these assets.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2023

Appointment of Trustees (continued)

We aim to assess the implications of the Charity Governance Code 2020 for our charity, and to take steps to ensure that we adopt those aspects of the Code that are relevant to us. We are aware that a number of our Trustees have been in office for an extended time, but face challenges in recruiting and retaining committed individuals to our Board in the location where we operate.

Trustee induction and training

We ensure that all new Trustees understand their responsibilities to the charity and carry out their duties based upon the principals of "Good Governance", A Code for the Voluntary and Community Sector, December 2020 and the guidance issued by the Charity Commission for England and Wales. All new Trustees undertake appropriate training.

Organisational structure

Trustees meet as a full Board at least 6 times during the year but more often should the need arise. Sub-committees and task groups of Trustees, co-opted members and management staff may be convened when appropriate and report to the Board.

Howgill's Trustees have clearly defined roles and responsibilities and there are job descriptions for all Trustees, Chair and Treasurer. However, all Trustees are encouraged to become as involved as they possibly can in the life and work of the organisation. It is so important that the Board understands fully what is involved so that they can make important strategic decisions and carry out their function efficiently.

Trustees have full responsibility for the governance and finances of the organisation. The Chair continues the overseeing of the management and operations of the organisation. The Howgill Manager, Ishbel Cooke had delegated responsibility to manage the day-to-day operations of the charity on behalf of the Trustees, to allow effective management over service delivery, finance and employment. An interim CEO, Sarah-Jane Sylvester, has been appointed and she will assist the Board in filling the permanent post. Alongside the senior managers, she provides appropriate supervision for the current key operational areas of our activities - business, Early Years provision, community financial support, and children's therapy and other support services.

At 31 March 2023, we had 39 employees, including full time, part time and bank staff.

Key management and personnel remuneration

The Trustees consider the Board of Trustees and the CEO, aided by the Management Team, as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day-to-day basis.

All Trustees give of their time freely and no remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 13 and 24 to the accounts.

Howgill Family Centre (A company limited by guarantee)

**Trustees' Annual Report (continued)
for the year ended 31st March 2023**

Key management and personnel remuneration (continued)

The pay of the charity's senior Management and staff is reviewed annually and assessed in accordance with average earnings. All staff are paid at least the Living Wage as set by the Government. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Partnership

In line with Howgill's objectives, many of the initiatives that are developed and delivered gain from the involvement and support of other charitable, voluntary, and public sector bodies, including schools, colleges and universities, as well as commercial businesses. This can be in the form of co-working, mutual support and direct funding.

Charities and organisations who have worked in partnership with Howgill during the last year include: Sellafield Ltd, Jim Bowers Foundation, Copeland Borough Council, Cumbria County Council, Copeland Community Fund, Cumbria Community Foundation, Francis C Scott Charitable Trust, National Lottery, Love Barrow Families, Together We Can CIC, Phyllis Harney Trust, Elected mayor of Copeland Mike Starkie, North Lakes Foodbank, Tesco, Buttie Trust, Cumbria CVS, Citizens Advice Bureau, Nuclear Decommissioning Agency (NDA), University of Central Lancashire (UCLan), Social Enterprise Acumen, Whitehaven, Egremont & District Credit Union, Police and Crime Commissioner, CADAS, Phunky Foods, Cumbria Youth Alliance, Inspira, Dioceses of Carlisle and Lancaster, Lakes College West Cumbria, Young Cumbria, Riverside Housing Association, The Whitehaven Foyer, South Whitehaven Youth Partnership, Baby Basics, Phoenix Youth Centre, University of Cumbria, Whitehaven Harbour Youth Project, Cumbria Partnership NHS Foundation Trust, West Cumbria Child Poverty Forum, Barnardo's, North Cumbria Integrated Care NHS Foundation Trust, West Cumberland Hospital, the Hadfield Trust and many local schools, too numerous to mention individually.

Risk Assessment

A lack of critical leadership and its effect throughout the whole organisation, as well as maintaining the funding necessary for Howgill to meet its objectives, are the main risks to the charity. Long term funding and maintaining appropriate staffing levels in a climate of local and national recruitment and retention difficulties is challenging but we have retained and recruited to maintain full staffing levels across the organisation.

Ongoing recruitment to the Board of members with specific skills, experience and expertise and seeking corporate input are critical to continue to strengthen the governance of the organisation. We are actively working with partners to address this critical area which is one we share with many other organisations.

During the last financial year, we have kept under constant review the services presently provided and those that are essential for the future direction of the organisation. New services are now being delivered and we identify and review on a regular basis those services that are most needed and where we are in a strong position to make a significant contribution to the wellbeing of our local families.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2023

OBJECTIVES AND ACTIVITIES (continued)

We are dedicated to providing high quality services open to external inspection, evaluation and assessment. Premises and activities are registered with Ofsted where appropriate. Distinctive services provided by Howgill to children and families are based on trusting relationships.

Our Early Years provision has continued at our settings at Catherine Street, Birks Road, Valley and Kells. Over 100 children each day continue to benefit from this high quality service. Significant funding has been secured to redesign and refurbish our Kells centre to become a replacement for the portacabin. It will enable us to operate this Early Years setting all year round with extended opening hours, as well as being able to provide 40 places for 2-year-olds each day.

We are committed to people's growth and development. By increasing aspirations and expectations, service users, parents, carers, children, volunteers and employees, are encouraged to learn and progress towards fulfilling their potential. We aim to build the capacity and resilience of local communities.

Our approach is collaborative. Families have always been at the centre of what we do and we have high expectations of the adults in the relationship. There is a recognition that people we work with have responsibilities too – to act safely and responsibly. Our aim is to foster greater independence and resilience. We believe that people can address the issues they face – recognising that they may need support in the forms of information, skills and confidence to enable them to do so. We will enable people, when they are ready, to move beyond the point where Howgill's support is required. Former service users are encouraged to become volunteers, sponsors, trustees and patrons.

The safeguarding of all children is a priority concern and all staff and volunteers, including Trustees, are regularly trained in safeguarding. Staff and volunteers have a clear pathway for reporting concerns as soon as they arise. Safer Recruitment practices are rigorously deployed, including obtaining enhanced Disclosure and Barring Service (DBS) checks (renewed every three years) on Trustees, employees and volunteers. Training is recorded and monitored to ensure that employees' qualifications, especially in safeguarding and first aid, are kept up-to-date. There are Designated Safeguarding Leads and Deputy Designated Safeguarding Leads to drive continuous improvement.

Trustees have regard to the Charity Commission's guidance on public benefit when reviewing Howgill's aims and objectives and in planning future activities. Howgill fulfils its public benefit objectives through its support to children and families with particular emphasis on the vulnerable and disadvantaged.

ACHIEVEMENTS

Howgill continues to develop services through grants and fees. Referrals were received from a wide range of agencies, the majority from midwives, health visitors and primary schools. The level of self-referrals and positive feedback from parents and carers shows confidence that we are providing services that the community needs.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2023

Risk Assessment (continued)

The success of future plans depends on securing the level of funding that will be required for services and planned projects, in a challenging cost of living crisis. We remain alert to opportunities to increase the sources of our funding and range of services.

To meet the needs of maintaining a high level of service provision, we continue to provide training opportunities for employees and volunteers to maximise the skills base and offer career progression opportunities when these become available.

OBJECTIVES AND ACTIVITIES

The Charity is established to promote any charitable purpose for the benefit of the inhabitants of Copeland in West Cumbria, including the advancement of education and the provision of facilities for recreation and leisure time occupation, in the interests of social welfare and with the objective of improving the condition of life of those inhabitants.

Howgill aims to provide support to children and families with particular emphasis on the disadvantaged.

Over the last year it has done this by:

- Working with families and delivering Early Years Childcare & Education providing 60 places in total for 2–4-years at Mirehouse, Kells and Whitehaven and ensuring a smooth transition to schools.
- Working with families and delivering Early Years Childcare & Education providing 50 places for 0-5 years in Cleator Moor and ensuring a smooth transition to schools.
- Three Ofsted inspections during the last 6 months at Cleator Moor, Valley and Kells validated our quality provision and were all rated as GOOD.
- Working in partnership with the Cumbria Communication Project team to support the development of speech, language and communication in the Early Years.
- Working in partnership with Transforming West Cumbria: Family Wellbeing to promote and provide services to parents/carers of young children from 0-4 years in a number of our centres.
- Providing additional support to eight local primary schools to improve the emotional wellbeing of children who have experienced one off trauma, separation or loss issues and anxiety, based around play therapies with a strong emphasis on the voice of the child.
- Supporting families with financial support that includes helping parents with budgeting and monitoring, claiming benefits and grants.
- Working in partnership with Good Enough Start in Millom to provide local community perinatal and infant attachment care by delivering a pioneering preventative service to transform the life chances for future newborn babies.
- Providing accountability for Baby Basics West Cumbria to provide a baby bank to deliver essential, additional services for low-income communities alongside midwives and health visitors.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2023

Trustees' responsibilities in relation to the financial statements

The Trustees, who are also directors for the purposes of company law, are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the applicable Charities SORP
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared having taken advantage of the small companies' exemption in the Companies Act 2006.

AUDITORS

Saint & Co., Statutory Auditor, are deemed to be re-appointed as auditors to the charity under section 487(2) of the Companies Act 2006.

The annual report was approved by Trustees of Howgill Family Centre on 30 January 2024 and signed on its behalf by:



Mrs Brenda Holden

Chair

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre

Year ended 31 March 2023

OPINION

We have audited the financial statements of Howgill Family Centre (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), the statement of financial position, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2023

OTHER INFORMATION

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit; or
 - the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.
-

Howgill Family Centre
Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre (continued)

Year ended 31 March 2023

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

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

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
 - To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out
-

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2023

- in the accounting policies were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with HMRC, relevant regulators, and the company's legal advisors.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

USE OF OUR REPORT

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Stuart Farrer (Senior Statutory Auditor)

For and on behalf of
Saint & Co
Chartered Accountants & Statutory Auditor
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

30 January 2024

Howgill Family Centre
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31st March 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Income					
Donations and legacies	5	5,566	28,723	34,289	16,638
Income from charitable activities	6	82,238	615,226	697,464	564,356
Income from other trading activities:					
Activities for generating funds	7	156,265	1,512	157,777	110,839
Investment income	8	1,648	-	1,648	49
Total income		<u>245,717</u>	<u>645,461</u>	<u>891,178</u>	<u>691,882</u>
Expenditure					
Charitable activities	9, 10	<u>237,976</u>	<u>654,982</u>	<u>892,958</u>	<u>771,442</u>
Total expenditure		<u>237,976</u>	<u>654,982</u>	<u>892,958</u>	<u>771,442</u>
Net income/(expenditure) for the year		7,741	(9,521)	(1,780)	(79,560)
Total funds brought forward		<u>283,410</u>	<u>234,563</u>	<u>517,973</u>	<u>597,533</u>
Total funds carried forward		<u>291,151</u>	<u>225,042</u>	<u>516,193</u>	<u>517,973</u>

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derive from continuing activities.

The notes on pages 19 to 33 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Balance sheet
as at 31st March 2023

	Notes	£	2023	£	£	2022	£
Fixed assets							
Tangible assets	16		164,567			140,747	
Current assets							
Debtors	17	77,117			94,366		
Cash at bank and in hand		337,951			498,259		
		415,068			592,625		
Creditors: amounts falling due within one year	18	(63,442)			(215,399)		
Net current assets			351,626			377,226	
Net assets			516,193			517,973	
Funds	20						
Restricted income funds			225,042			234,563	
Unrestricted income funds			291,151			283,410	
Total funds			516,193			517,973	

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 30th January 2024 and signed on its behalf by

Brenda Holden
Trustee

Registration number 02045632

The notes on pages 19 to 33 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Cash flow statement
for the year ended 31st March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net income/(expenditure)	(1,780)	(79,560)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	12,047	14,645
Government grant income	-	(6,929)
Other interest received and similar income	(1,648)	(49)
Donations in kind	(27,637)	-
<i>Changes in:</i>		
Trade and other debtors	17,249	(6,285)
Trade and other creditors	(151,957)	(36,686)
Cash generated from operations	<u>(153,726)</u>	<u>(114,864)</u>
Interest received	1,648	49
Net cash (used)/provided by operating activities	<u>(152,078)</u>	<u>(114,815)</u>
 Cash flows from investing activities		
Purchase of tangible fixed assets	(8,230)	(3,840)
Net cash used in investing activities	<u>(8,230)</u>	<u>(3,840)</u>
 Cash flows from financing activities		
Government grant income	-	6,929
Net cash provided by financing activities	<u>-</u>	<u>6,929</u>
 Change in cash and cash equivalents in the year	<u>(160,308)</u>	<u>(111,726)</u>
 Cash and cash equivalents brought forward	<u>498,259</u>	<u>609,985</u>
Cash and cash equivalents carried forward	<u><u>337,951</u></u>	<u><u>498,259</u></u>

The notes on pages 19 to 33 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

1 General information

Howgill Family Centre is a private company, limited by guarantee, domiciled in England and Wales, registration number 02045632. The registered office is Birks Road, Cleator Moor, Cumbria, CA25 5HR. The company is a registered charity, number 519278.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The company constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in UK sterling, which is the functional currency of the entity.

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.

Significant judgements

The trustees consider there to be no significant judgements made in the process of applying the entity's accounting policies.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The trustees consider there to be no key sources of estimation uncertainty.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

3.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3.3. Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

(a) Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(b) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(c) Gifts donated for resale are included as income within activities for generating funds when they are sold.

(e) Income from investments is included in the year in which it is receivable.

(f) Income from grants, where related to specific performance conditions, are accounted for as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, receipt of the income is probable and the amount can be measured with sufficient reliability.

(g) Income or grants received in advance are held in deferred income. Any grants restricted to future accounting periods are deferred and recognised in those accounting periods.

3.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and those incurred in activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for Early Years and Other Activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Charitable expenditure in connection with the Sure Start programme is comprised entirely of depreciation on fixed assets purchased via this programme.

Support costs are allocated between Early Years and Other Activities based on total direct project expenditure.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

3.5. Tangible fixed assets and depreciation

Tangible 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:

Freehold land and buildings	-	Straight line over fifty years
Leasehold land and buildings	-	Straight line over the life of the lease
Fixtures and fittings	-	10% straight line
Motor vehicles	-	10-20% straight line
IT equipment	-	25% straight line
Outdoor play equipment	-	50% straight line
Other equipment	-	4-20% straight line
Assets under construction	-	

Fixed assets costing less than £500 are not capitalised.

The trustees have used judgement to estimate the expected useful life for each of the categories of tangible fixed assets.

3.6. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

3.8. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

3.9. Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the performance model.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Company limited by guarantee

Howgill Family Centre is a company limited by guarantee and accordingly does not have a share capital.

The guarantors are the members and the liability in respect of the guarantee as set out in the memorandum is limited to £1 per member.

5. Donations and legacies

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Donations	566	1,086	1,652	5,709
Donations in kind	-	27,637	27,637	-
Employment Allowance	5,000	-	5,000	4,000
Government grants recognised directly in income	-	-	-	6,929
	<u>5,566</u>	<u>28,723</u>	<u>34,289</u>	<u>16,638</u>

In 2022 of the income from donations and legacies £8,202 was attributable to restricted income funds, with the balance of £8,436 being unrestricted income.

All of the government grant income above for 2022 relates to amounts received via the HMRC Job Retention Scheme.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

6. Income from charitable activities

	Unrestricted funds	Restricted funds	2023 Total	2022 Total
	£	£	£	£
Cumbria CC - Two Year Old Funding Entitlement	-	124,403	124,403	100,089
Cumbria CC - Education Health & Care Plan grant	-	14,309	14,309	9,385
Cumbria CC - Nursery Grant	-	65,162	65,162	59,556
F Scott Trust - Time to be me	-	9,800	9,800	10,800
F Scott Trust - EYS Speech & Language	-	-	-	1,250
F Scott Trust - Kells Library Project	-	10,000	10,000	-
Cumbria Community Foundation - Family Finance	-	14,114	14,114	-
Cumbria Community Foundation - Baby Basics	-	8,460	8,460	-
Cumbria Community Found. - EYS Speech & Language	-	19,248	19,248	19,248
Cumbria Community Found. - EYS Parental Engagement	-	41,325	41,325	41,375
Cumbria Community Foundation - Bedrock	75,500	-	75,500	24,525
The Phyliss Harney Trust	-	22,000	22,000	22,000
Cumbria CC - Kells Library Development	-	17,000	17,000	-
Cumbria CC - Family Finance	-	15,250	15,250	-
The Hadfield Trust - Play Equipment	-	7,000	7,000	-
Well Whitehaven - Play Equipment	-	866	866	-
LLWR - Play Area	-	6,500	6,500	-
HCS - Play Area	-	5,000	5,000	-
Sellafield Ltd - Play Area	-	4,900	4,900	-
Sellafield Limited	-	136,000	136,000	136,000
Well Whitehaven - Time to be me	-	10,291	10,291	5,410
Good Enough Start - Cumbria Community Foundation	-	1,575	1,575	37,700
Good Enough Start - Francis Scott Trust	-	3,213	3,213	1,250
Phunky Foods	-	75,310	75,310	91,267
Other income from charitable activities	6,738	3,500	10,238	4,501
	<u>82,238</u>	<u>615,226</u>	<u>697,464</u>	<u>564,356</u>

In 2022 of the income from charitable activities £539,801 was attributable to restricted income funds, with the balance of £24,555 being unrestricted income.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

7. Income from other trading activities

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Fundraising events	-	1,512	1,512	611
Use of facilities	5,488	-	5,488	6,577
Fee income	150,777	-	150,777	102,091
Training income	-	-	-	1,560
	<u>156,265</u>	<u>1,512</u>	<u>157,777</u>	<u>110,839</u>

In 2022 of the income from other trading activities £611 was attributable to restricted income funds, with the balance of £110,228 being unrestricted income.

8. Investment income

	Unrestricted funds £	2023 Total £	2022 Total £
Bank interest receivable	1,648	1,648	49
	<u>1,648</u>	<u>1,648</u>	<u>49</u>

In 2022 all of the investment income was attributable to unrestricted income funds.

9. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Early Years	237,129	208,236	445,364	387,533
Other Activities	847	443,681	444,528	380,844
Sure Start	-	3,065	3,065	3,065
	<u>237,976</u>	<u>654,982</u>	<u>892,957</u>	<u>771,442</u>

In 2022 of the costs of charitable activities, £591,102 were attributable to restricted funds, with the balance of £180,340 being unrestricted.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

10. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2023 Total £	2022 Total £
Early Years	344,196	101,168	445,364	387,533
Other Activities	361,755	82,773	444,528	380,844
Sure Start	3,065	-	3,065	3,065
	<u>709,016</u>	<u>183,941</u>	<u>892,957</u>	<u>771,442</u>

For analysis of support costs, see Note 11.

11. Analysis of support costs

	Early Years £	Other Activities £	2023 Total £	2022 Total £
Staff costs	18,516	15,149	33,665	12,805
Operating lease payments	12,486	10,216	22,702	15,654
Repairs and maintenance	2,192	1,793	3,985	4,703
Premises costs	28,399	23,236	51,635	48,838
Transport costs	3,302	2,701	6,003	3,214
Auditor's remuneration	5,035	4,119	9,154	7,234
Other professional fees	8,008	6,552	14,560	7,424
Communication and information technology	8,372	6,850	15,222	12,700
Other office expenses	8,904	7,285	16,189	11,837
Depreciation and impairment	4,940	4,042	8,982	11,580
Other admin costs	1,014	830	1,844	2,957
	<u>101,168</u>	<u>82,773</u>	<u>183,941</u>	<u>138,946</u>

Support costs are allocated between Early Years and Other Activities based on total direct project expenditure. On this basis 55% of support costs are allocated to Early Years and 45% to Other Activities.

For the year ended 31 March 2022 support costs were allocated on the same principle, with 56% allocated to Early Years and 44% to Other Activities.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

12.	Net income/(expenditure) for the year	2023	2022
		£	£
	Net (expenditure)/income is stated after charging:		
	Depreciation and other amounts written off tangible fixed assets	12,047	14,645
	Operating lease rentals	22,702	15,653
	Auditor's remuneration	9,154	7,234

13. Employees

	2023	2022
Employment costs	£	£
Wages and salaries	494,170	434,319
Social security costs	25,881	22,311
Pension costs	15,674	16,088
Redundancy costs	9,178	-
	544,903	472,718

During the year an amount of £9,178 (2022: £nil) was paid in respect of redundancy costs which were fully settled at the balance sheet date. Redundancy and other termination payments are included on an accruals basis when the decision to terminate employment is made. Costs are included within the charitable activity and funding stream to which they relate.

Number of employees

No employee received emoluments of more than £60,000 (2022: None).

The average monthly numbers of employees (including the trustees) during the year, was as follows:

	2023	2022
	Number	Number
Provision of services	33	35
Management and administration	4	4
	37	39

Trustees are not remunerated. Expenses of £57 were reimbursed to 1 trustee for directly incurred travel costs (2022: £41 to 1 trustee).

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employment benefits including employer pension contributions of the key management personnel were £50,425 (2022: £70,440).

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

14. Pension costs

The company operates a defined contribution pension scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £15,674 (2022: £16,088). Contributions amounting to £nil are included in creditors at the year end (2022: £nil).

	2023	2022
	£	£
Pension charge	15,674	16,088
	<u>15,674</u>	<u>16,088</u>

15. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

	Land and buildings freehold	Short leasehold property	Fixtures, fittings and equipment	Motor vehicles	Assets under construction	Total
	£	£	£	£	£	£
Cost						
At 1st April 2022	188,353	139,028	115,727	3,175	-	446,283
Additions	-	-	5,024	-	30,843	35,867
At 31st March 2023	<u>188,353</u>	<u>139,028</u>	<u>120,751</u>	<u>3,175</u>	<u>30,843</u>	<u>482,150</u>
Depreciation						
At 1st April 2022	72,762	134,113	96,757	1,904	-	305,536
Charge for the year	4,351	1,438	5,623	635	-	12,047
At 31st March 2023	<u>77,113</u>	<u>135,551</u>	<u>102,380</u>	<u>2,539</u>	<u>-</u>	<u>317,583</u>
Net book values						
At 31st March 2023	<u>111,240</u>	<u>3,477</u>	<u>18,371</u>	<u>636</u>	<u>30,843</u>	<u>164,567</u>
At 31st March 2022	<u>115,591</u>	<u>4,915</u>	<u>18,970</u>	<u>1,271</u>	<u>-</u>	<u>140,747</u>

17. Debtors

	2023	2022
	£	£
Other debtors	10,891	73,773
Prepayments and accrued income	66,226	20,593
	<u>77,117</u>	<u>94,366</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

18. Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	1,358	51,697
Other taxes and social security	4,598	3,351
Accruals and deferred income	57,486	160,351
	<u>63,442</u>	<u>215,399</u>
19. Deferred income	2023 £	2022 £
At 1 April 2022	136,000	159,540
Amount released to income	(136,000)	(159,540)
Amount deferred in year	20,650	136,000
At 31 March 2023	<u>20,650</u>	<u>136,000</u>

Deferred income relates to income received in advance for the following projects: Cumbria Community Foundation Transforming West Cumbria - EYS Parental Engagement £20,650 (2022: Sellafield Project Support £136,000).

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

20. Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £
Fund balances at 31st March 2023 as represented by:			
Tangible fixed assets	60,484	104,083	164,567
Current assets	273,459	141,609	415,068
Current liabilities	(42,792)	(20,650)	(63,442)
	<u>291,151</u>	<u>225,042</u>	<u>516,193</u>
	Unrestricted 2022 £	Restricted 2022 £	Total 2022 £
Fund balances at 31st March 2022 as represented by:			
Tangible fixed assets	25,970	114,777	140,747
Current assets	336,839	255,786	592,625
Current liabilities	(79,399)	(136,000)	(215,399)
	<u>283,410</u>	<u>234,563</u>	<u>517,973</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

21. Analysis of movements in unrestricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	At 31 March 2023 £
General funds	283,410	170,217	(206,381)	247,246
Bedrock Funding	-	75,500	(31,595)	43,905
	<u>283,410</u>	<u>245,717</u>	<u>(237,976)</u>	<u>291,151</u>

Analysis of movements in unrestricted funds - previous year

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
General funds	320,482	118,743	(155,815)	283,410
Bedrock Funding	-	24,525	(24,525)	-
	<u>320,482</u>	<u>143,268</u>	<u>(180,340)</u>	<u>283,410</u>

Purposes of unrestricted funds

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Bedrock funding is a unique programme funded through Sellafield Ltd and administered via Cumbria Community Foundation which helps a small number of Third Sector organisations in West Cumbria to plan for sustainability, development and growth, and is intended to deliver long-term benefit to the organisations involved.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

22. Analysis of movements in restricted funds

	At 1 April 2022 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2023 £
Sure Start funds	85,917	-	(3,066)	-	82,851
Early Years settings	-	261,288	(230,445)	-	30,843
Management and admin staff	-	85,000	(85,000)	-	-
Phunky Foods	-	75,310	(69,336)	-	5,974
Good Enough Start	70,387	4,789	(74,621)	(555)	-
Time to be me	-	71,091	(69,616)	(1,475)	-
Family Finance	-	51,364	(47,250)	-	4,114
Baby Basics	-	11,046	(11,046)	-	-
EYS Speech and Language	36,052	19,248	(1,641)	-	53,659
EYS Parental Engagement	15,906	41,325	(51,890)	-	5,341
Kells Centre Development	-	25,000	(3,972)	-	21,028
Tangible fixed assets	26,301	-	(7,099)	2,030	21,232
	<u>234,563</u>	<u>645,461</u>	<u>(654,982)</u>	<u>-</u>	<u>225,042</u>

Analysis of movements in restricted funds - previous year

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2022 £
Sure Start funds	88,982	-	(3,065)	-	85,917
Early Years settings	-	180,321	(180,321)	-	-
Management and admin staff	-	85,000	(85,000)	-	-
Phunky Foods	-	91,267	(91,267)	-	-
Good Enough Start	110,156	39,159	(78,928)	-	70,387
Time to be me	-	67,931	(67,931)	-	-
Family Finance	-	23,000	(23,000)	-	-
Baby Basics	3,888	63	(3,951)	-	-
EY Speech and Language	19,248	20,498	(3,694)	-	36,052
EY Parental Engagement	18,396	41,375	(43,865)	-	15,906
Tangible fixed assets	36,381	-	(10,080)	-	26,301
	<u>277,051</u>	<u>548,614</u>	<u>(591,102)</u>	<u>-</u>	<u>234,563</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

22. Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Incoming resources shown as restricted funds are raised and given for specific purposes and projects. The conditions governing the income or grants restrict these funds and when these conditions have been met any balance may become unrestricted and can be used as a contribution to the charity's unrestricted funds.

Sure Start funds relate to the delivery of the Sure Start Copeland Whitehaven local programme. Howgill Family Centre ceased to be the accountable body for this programme on 31 March 2006 and the balance on this fund is represented entirely by fixed assets purchased via this programme.

Early Years settings relates to funding regarding the provision of nursery services.

Good Enough Start is a project which supports parents in creating a secure parent-infant relationship. Funders supporting this project include Cumbria Community Foundation, Copeland Community Fund, Sellafield Ltd, and Francis C Scott Charitable Trust.

Tangible fixed assets funds relate to various capital developments and are represented by the net book value of these assets. Expenditure consists of the depreciation charge for the year. Assets may be transferred to this fund from other restricted funds once funders' purchase conditions have been met.

Other restricted funds relate to various smaller projects.

23. Financial commitments

At 31 March 2023 the company had financial commitments under non-cancellable operating leases, as set out below, in respect of the premises at Birks Road, Cleator Moor, which expires on 1 April 2023. The company also entered into a service contract with Peninsula Business Services for Health and Safety. The Health and Safety contract is a five year contract commencing on 22 May 2018.

	Land and buildings		Other	
	2023	2022	2023	2022
Payable:	£	£	£	£
Within one year	14,167	15,000	742	4,449
Between one and five years	-	-	-	742
	<u>14,167</u>	<u>15,000</u>	<u>742</u>	<u>5,191</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2023

24. Related party transactions

Mr W Slavin, trustee of Howgill Family Centre, is also a trustee of the Whitehaven Foyer. At 31 March 2016 Howgill Family Centre had a £130,000 programme related investment in The Whitehaven Foyer. During the year ended 31 March 2017 the Trustees of Howgill Family Centre agreed to convert the programme related investment into a grant, with a condition that it will become repayable, in full or in part, should the Whitehaven Foyer dispose of its premises within the next 30 years. Howgill retains a second charge on these premises at 44 Irish Street, Whitehaven as protection for its funding.

25. Indemnity insurance

The charity paid for the insurance premiums to indemnify trustees and senior staff from any loss arising from neglect or defaults of trustees or staff and any consequent loss. The cost of this insurance was £50 (2022: £50).

26. Analysis of changes in net debt

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	498,259	(160,308)	337,951
Net debt	<u>498,259</u>	<u>(160,308)</u>	<u>337,951</u>

HOWGILL FAMILY CENTRE

England & Wales - Charity number 519278

Accounts

Howgill Family Centre
(A company limited by guarantee)

Trustees' report and financial statements

for the year ended 31st March 2022

Charity number: 519278

Company number: 02045632

robinson + co

Chartered Accountants

Howgill Family Centre
(A company limited by guarantee)

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HOWGILL FAMILY CENTRE
COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND MANAGEMENT AND PROFESSIONAL ADVISERS

Registered charity name Howgill Family Centre

Charity number 519278

Company registration number 02045632

Registered office Birks Road
Cleator Moor
Cumbria
CA25 5HR

Trustees Brenda Holden Chair
Ian Harvie Treasurer
Willie Slavin
Geoff Toogood
Gwynneth Everett
Julie Barnes Appointed 18/11/2021, Resigned 27/06/2022

Professional Adviser Mary Lowrey

Howgill Manager Ishbel Cooke

Howgill Business Manager Eric Batty

Accountants Robinson + co., Chartered Accountants
Oxford Chambers, New Oxford Street, Workington, Cumbria

Auditors Saint & Co, Chartered Accountants & Statutory Auditor
12/13 Church Street, Whitehaven, Cumbria, CA28 7AY

Bankers National Westminster Bank plc
71 Lowther Street, Whitehaven, Cumbria, CA28 7AG

Solicitors Burnetts Solicitors
6 Victoria Place, Carlisle, Cumbria, CA1 1ES
HTF Gough & Co
38/42 Lowther Street, Whitehaven, Cumbria, CA28 7NR

HOWGILL FAMILY CENTRE
COMPANY LIMITED BY GUARANTEE

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31 MARCH 2022

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

DIRECTORS/TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of the charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year were as follows, and contribute their experience from:

Brenda Holden	Education	
Ian Harvie	Private industry	
Willie Slavin	Education	
Geoff Toogood	Education	
Gwynneth Everett	Local government	
Julie Barnes	Local business	Appointed 18/11/2021, Resigned 27/06/2022
PROFESSIONAL ADVISER	Mary Lowrey	Appointed 11/08/2021

CHAIR'S REPORT

The past year has continued to throw up challenges for Howgill. With continued determination and resilience from the Board of Trustees and staff, we are in a more secure position to continue to support children and families in our communities. As Chair, I am deeply indebted to my colleagues across the whole organisation for their continued commitment, hard work and diligence which has been key to the success of major developments and change that have been necessary to drive Howgill forward.

The loss of secure, guaranteed funding to deliver services on behalf of Cumbria County Council remains a destabilising factor for the organisation and a threat to the future of the charity and business to continue as a viable operation. The Board of Trustees and the Management Team continue to look for all opportunities to secure funding to enable the organisation to flourish and expand.

A thorough and rigorous review, restructure and reorganisation of our Early Years provision has led to enhanced status for managers and deputies in all four settings, further training opportunities for all staff and improved outcomes for children and families.

Howgill Family Centre **(A company limited by guarantee)**

Trustees' Annual Report (continued)
for the year ended 31st March 2022

CHAIR'S REPORT (continued)

The services we are running also include emotional wellbeing in primary schools, family finance, speech, language and communication in Early Years and working with parents through the Transforming West Cumbria Family Wellbeing programme. This funding ensures that we can continue to provide these much needed services.

All the staff are dedicated to making a difference to the lives of the children and families and I would like to take this opportunity to thank them for their professionalism and commitment to ensure the children and families get the best possible experience whilst in our care.

Partnerships with a range of organisations have continued to grow and flourish. Ambitious development plans drive us forward and the Bedrock Award process we are embarking on will enable the Board to plan the future direction of Howgill.

The reserves remain healthy, and new funding streams put the organisation on a more secure footing to move our ambitious plans forward.

Several successful funding bids ensure we continue to deliver and expand our services in Copeland and support as many children and families as possible for at least the next three years. The funding has enabled us to continue with previous partnerships as well as developing new ones. Opening new horizons is an exciting prospect and we relish the opportunity to work alongside committed professionals who have shown faith in Howgill.

We rely heavily on the help from funders, who continue to support our work, especially Sellafield Ltd, Cumbria Community Foundation, Francis C Scott Charitable Trust and Copeland Community Fund. We are extremely grateful for their financial and practical support.

Howgill's services include supporting families facing financial hardship and improving the education and wellbeing of their children, both in the earliest years and within their school environments.

Howgill's future success will depend on staff being extremely conscientious, committed and hard-working and we thank them for the loyalty they show and their determination to make Howgill the successful organisation it is and can be in the future. I am optimistic that their continued support as we rebuild and plan to grow Howgill again will stand us in good stead. The road ahead remains arduous but exhilarating.

As the Board of Trustees is reduced in number, we are actively seeking new Trustees to join and refresh the Board and bring a wider range of skills and expertise. This will be essential as we are at a pivotal stage of development.

On a personal level I would like to thank my fellow Trustees for their help and support during the last year. I must express my heartfelt thanks to all the staff who have carried on working and coping so well with the challenges they faced. Their commitment to Howgill has been outstanding.

Howgill Family Centre has always been an organisation that adapts to change, and we now look forward to working on new projects as they develop. We will take full advantage of any new opportunities as they occur.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2022

CHAIR'S REPORT (continued)

The excellent links we have built up with partner organisations continues to stand us in good stead as we develop a new Howgill Family Centre and continue to support the community in whatever way we can. The future is bright.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Howgill Family Centre is a company limited by guarantee and the roles and responsibilities are laid down in the Memorandum and Articles of Association dated 12th June 1986 and amended on 9th December 2004.

Appointment of Trustees

The Board of Trustees is responsible for the organisation in all respects and are elected by all Members at the Annual General Meeting. Under the Articles of Association there is no maximum number of Trustees and the minimum number is three.

Howgill recruits Trustees as volunteers for their skills in safeguarding, education, business, legal, financial, marketing and communications, public health or social care. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including through advertising and by recommendation from service users, members and existing Trustees.

We aim to assess the implications of the Charity Governance Code 2020 for our charity, and to take steps to ensure that we adopt those aspects of the Code that are relevant to us. We are aware that a number of our Trustees have been in office for an extended time, but face challenges in recruiting and retaining committed individuals to our Board in the location where we operate.

Trustee induction and training

We ensure that all new Trustees understand their responsibilities to the charity and carry out their duties based upon the principals of "Good Governance", A Code for the Voluntary and Community Sector, December 2020 and the guidance issued by the Charity Commission for England and Wales. All new Trustees undertake appropriate training.

Organisational structure

Trustees meet as a full Board at least 6 times during the year but more often should the need arise. Sub-committees and task groups of Trustees, co-opted members and management staff may be convened when appropriate and report to the Board.

Howgill's Trustees have clearly defined roles and responsibilities and there are job descriptions for all Trustees, Chair and Treasurer. However, all Trustees are encouraged to become as involved as they possibly can in the life and work of the organisation. It is so important that the Board understands fully what is involved so that they can make important strategic decisions and carry out their function efficiently.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2022

Organisational structure (continued)

Trustees have full responsibility for the governance and finances of the organisation. The Chair continues the overseeing of the management and operations of the organisation. The Howgill Manager, Ishbel Cooke has delegated responsibility to manage the day-to-day operations of the charity on behalf of the Trustees, to allow effective management over service delivery, finance and employment. Alongside the senior managers, she provides appropriate supervision for the current key operational areas of our activities - business, Early Years provision, community financial support, and children's therapy and other support services.

At 31 March 2022, we had 38 employees, including full time, part time and bank staff.

Key management and personnel remuneration

The Trustees consider the Board of Trustees and the Senior Manager, aided by the Management Team, as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day-to-day basis.

All Trustees give of their time freely and no remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 13 and 24 to the accounts.

The pay of the charity's senior Manager and senior staff is reviewed annually and assessed in accordance with average earnings. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Partnership

In line with Howgill's objectives, many of the initiatives that are developed and delivered gain from the involvement and support of other charitable, voluntary, and public sector bodies, including schools, colleges and universities, as well as commercial businesses. This can be in the form of co-working, mutual support and direct funding.

Charities and organisations who have worked in partnership with Howgill during the last year include: Sellafield Ltd, Jim Bowers Foundation, Copeland Borough Council, Cumbria County Council, Copeland Community Fund, Cumbria Community Foundation, Francis C Scott Charitable Trust, Love Barrow Families, Together We Can CIC, Phyllis Harney Trust, Elected mayor of Copeland Mike Starkie, North Lakes Foodbank, Tesco, Buttle Trust, Cumbria CVS, Citizens Advice Bureau, Nuclear Decommissioning Agency (NDA), University of Central Lancashire (UCLan), Social Enterprise Acumen, Whitehaven, Egremont & District Credit Union, Police and Crime Commissioner, CADAS, Phunky Foods, Cumbria Youth Alliance, Inspira, Dioceses of Carlisle and Lancaster, Lakes College West Cumbria, Young Cumbria, Riverside Housing Association, The Whitehaven Foyer, South Whitehaven Youth Partnership, Baby Basics, Phunky Foods, Phoenix Youth Centre, University of Cumbria, Whitehaven Harbour Youth Project, Cumbria Partnership NHS Foundation Trust, West Cumbria Child Poverty Forum, Barnardo's, North Cumbria Integrated Care NHS Foundation Trust, West Cumberland Hospital and many local schools, too numerous to mention individually.

Howgill Family Centre **(A company limited by guarantee)**

Trustees' Annual Report (continued)
for the year ended 31st March 2022

Risk Assessment

A lack of critical leadership and its effect throughout the whole organisation, as well as maintaining the funding necessary for Howgill to meet its objectives, are the main risks to the charity. Long term funding and maintaining appropriate staffing levels in a climate of local and national recruitment and retention difficulties is challenging.

Ongoing recruitment to the Board of members with specific skills, experience and expertise and seeking corporate input are critical to continue to strengthen the governance of the organisation.

During the last financial year, we have kept under constant review the services presently provided and those that are essential for the future direction of the organisation. New services are now being delivered and we identify and review on a regular basis those services that are most needed and where we are in a strong position to make a significant contribution to the wellbeing of our local families.

The success of future plans depends on securing the level of funding that will be required for services and planned projects, in a challenging post-COVID-19 environment. We remain alert to opportunities to increase the sources of our funding.

To meet the needs of maintaining a high level of service provision, we continue to provide training opportunities for employees and volunteers to maximise the skills base and offer career progression opportunities when these become available.

OBJECTIVES AND ACTIVITIES

The Charity is established to promote any charitable purpose for the benefit of the inhabitants of Copeland in West Cumbria, including the advancement of education and the provision of facilities for recreation and leisure time occupation, in the interests of social welfare and with the objective of improving the condition of life of those inhabitants.

Howgill aims to provide support to children and families with particular emphasis on the disadvantaged.

Over the last year it has done this by:

- Working with families and delivering Early Years Childcare & Education providing 60 places in total for 2–4-years at Mirehouse, Kells and Whitehaven and ensuring a smooth transition to schools.
- Working with families and delivering Early Years Childcare & Education providing 50 places for 0-5 years in Cleator Moor and ensuring a smooth transition to schools.
- Working in partnership with the Cumbria Communication Project team to support the development of speech, language and communication in the Early Years.
- Working in partnership with Transforming West Cumbria: Family Wellbeing to promote and provide services to parents/carers of young children from 0-4 years in a number of our centres.

Howgill Family Centre (A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2022

OBJECTIVES AND ACTIVITIES (continued)

- Providing additional support to eight local primary schools to improve the emotional wellbeing of children who have experienced one off trauma, separation or loss issues and anxiety, based around play therapies with a strong emphasis on the voice of the child.
- Supporting families with financial support that includes helping parents with budgeting and monitoring, claiming benefits and grants.
- Working in partnership with Good Enough Start in Millom to provide local community perinatal and infant attachment care by delivering a pioneering preventative service to transform the life chances for future newborn babies.
- Providing accountability for Baby Basics West Cumbria to provide a baby bank to deliver essential, additional services for low income communities alongside midwives and health visitors.

We are dedicated to providing high quality services open to external inspection, evaluation and assessment. Premises and activities are registered with Ofsted where appropriate. Distinctive services provided by Howgill to children and families are based on trusting relationships.

Our Early Years provision has continued at our settings at Catherine Street, Birks Road, Valley and Kells. Over 100 children each day continue to benefit from this high quality service.

We are committed to people's growth and development. By increasing aspirations and expectations, service users, parents, carers, children, volunteers and employees, are encouraged to learn and progress towards fulfilling their potential. We aim to build the capacity and resilience of local communities.

Our approach is collaborative. Families have always been at the centre of what we do and we have high expectations of the adults in the relationship. There is a recognition that people we work with have responsibilities too – to act safely and responsibly. Our aim is to foster greater independence and resilience. We believe that people can address the issues they face – recognising that they may need support in the forms of information, skills and confidence to enable them to do so. We will enable people, when they are ready, to move beyond the point where Howgill's support is required. Former service users are encouraged to become volunteers, sponsors, trustees and patrons.

The safeguarding of all children is a priority concern and all staff and volunteers, including Trustees, are regularly trained in safeguarding. Staff and volunteers have a clear pathway for reporting concerns as soon as they arise. Safer Recruitment practices are rigorously deployed, including obtaining enhanced Disclosure and Barring Service (DBS) checks (renewed every three years) on Trustees, employees and volunteers. Training is recorded and monitored to ensure that employees' qualifications, especially in safeguarding and first aid, are kept up-to-date. There are Designated Safeguarding Leads and Deputy Designated Safeguarding Leads to drive continuous improvement.

Trustees have regard to the Charity Commission's guidance on public benefit when reviewing Howgill's aims and objectives and in planning future activities. Howgill fulfils its public benefit objectives through its support to children and families with particular emphasis on the vulnerable and disadvantaged.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2022

ACHIEVEMENTS

Howgill continues to develop services through grants and fees. Referrals were received from a wide range of agencies, the majority from midwives, health visitors and primary schools.

Howgill's deep roots in local communities provide distinctive strengths in drawing in some of the most disadvantaged families. This is reflected in the strong partnerships and relationships that have been established at all our settings and centres and which continue as we develop our new focus and direction in 2022.

Trustees view the provision of Early Years Learning for 0-4 year olds as an integral part of Howgill's offer, enabling the organisation to reinforce the support it provides that ensures children are receiving the best start, especially as they prepare to enter formal nursery education. There is great continuity in Howgill's relationship with families, which may have started at the prenatal stage and can continue as the children move towards adolescence and even into adulthood.

Specific achievements during the year to 31st March 2022 include:

- Successful applications to a number of funding bodies that provide essential business and planning support and a range of services for children and families.
- A thorough and rigorous review, restructure and reorganisation of our Early Years provision which has led to enhanced status for managers and deputies in all four settings and further training opportunities for all staff.
- Strengthened our relationship with CCC Learning Improvement Service for Early Years who support our managers, deputies and practitioners.
- Continued to invest in developing our future Early Years workforce. Our settings continue to be popular and we are seeing the growing popularity of all our settings.
- Managed and delivered successful projects supported by grants and personnel from health and other funding bodies.
- Developed and secured funding to assist with our future plans to continue our key projects in support of our redesigned strategy. In common with all other charities we can only deliver services if we have the funding. This is always an ongoing priority.
- Continued the joint venture in collaboration with Riverside Housing to continue to support young people aged 16-24 and rent out the office space at the Whitehaven Foyer.
- Continued to provide a widening range of training opportunities for our staff across all teams.

FINANCIAL REVIEW AND RESERVES

The current free (unrestricted) reserves of £257,440 enable the organisation to continue its operational activities in the event of any further reduction or cessation of funding. Restricted funds at the year end totalled £234,563. Tangible fixed assets of £140,747 are held for use by the charity (unrestricted fund £25,970, restricted fund £114,777) and can only be realised by the disposal of these assets.

Howgill Family Centre **(A company limited by guarantee)**

Trustees' Annual Report (continued)
for the year ended 31st March 2022

FINANCIAL REVIEW AND RESERVES (continued)

The reserves policy has been established to mitigate the main financial risks facing the charity. The Trustees aim to maintain those unrestricted funds that are not committed or invested in tangible fixed assets at a level to provide working capital covering 3 to 6 months of expenditure relating to normal activities and anticipated service delivery. It is expected that, for the next few years, the level of these reserves will need to be maintained at no less than £200,000.

The Trustees consider that the charity is adequately funded to meet its current obligations.

Nursery Provision has been supported by Cumbria County Council Early Years entitlement grants, Early Years support grants, fee income and nursery grant funding.

We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

The Trustees have given consideration to the major risks to which the organisation is exposed and satisfied themselves that systems or procedures are established to manage these risks.

PLANS FOR FUTURE PERIODS

Over the next 12 months Howgill's plans can be summarised as follows:

- Recruit and induct Trustees and Professional Advisers with relevant experience and expertise to strengthen the Board.
- Provide managers and staff with the necessary resources and training to maximise the potential of the organisation's offer within the community by delivery of new projects supported by funding from diverse organisations.
- Manage the budget efficiently, by holding regular budget meetings and monitoring income and expenditure.
- Ensure there is a suitably qualified, well-trained workforce to deliver our plans by providing opportunities for staff to attend regular training.
- Work closely with a wide range of organisations and partners to ensure Howgill is at the heart of strategic decision making.
- Continue to look for opportunities to extend the range and scope of our services in line with current thinking and service user need and demand.
- Focus on and develop speech, language and communication in the Early Years and working with parents/carers.
- Extend emotional wellbeing services to a wider range of primary schools.
- Extend Early Years provision in Cleator Moor and Kells.
- Develop new community facilities and services in the Kells area of Whitehaven.
- Make further improvements to indoor and outdoor areas at all our premises, where funding permits.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (continued)
for the year ended 31st March 2022

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

AUDITORS

Saint & Co., Statutory Auditor, are deemed to be re-appointed as auditors to the charity under section 487(2) of the Companies Act 2006.

The annual report was approved by Trustees of Howgill Family Centre on 14/11/22 and signed on its behalf by:


Mrs Brenda Holden

Chair

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre

Year ended 31 March 2022

OPINION

We have audited the financial statements of Howgill Family Centre (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2022

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Howgill Family Centre
Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2022

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2022

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Howgill Family Centre
Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2022

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

S. Farrer

Stuart Farrer (Senior Statutory Auditor)

For and on behalf of
Saint & Co
Chartered Accountants & Statutory Auditor
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

~~17 November~~, 2022

Howgill Family Centre
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31st March 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Income					
Donations and legacies	5	8,436	8,202	16,638	51,608
Income from charitable activities	6	24,555	539,801	564,356	577,444
Income from other trading activities:					
Activities for generating funds	7	110,228	611	110,839	62,168
Investment income	8	49	-	49	192
Total income		<u>143,268</u>	<u>548,614</u>	<u>691,882</u>	<u>691,412</u>
Expenditure					
Charitable activities	9, 10	180,340	591,102	771,442	579,680
Total expenditure		<u>180,340</u>	<u>591,102</u>	<u>771,442</u>	<u>579,680</u>
Net income/(expenditure) for the year		(37,072)	(42,488)	(79,560)	111,732
Total funds brought forward		320,482	277,051	597,533	485,801
Total funds carried forward		<u>283,410</u>	<u>234,563</u>	<u>517,973</u>	<u>597,533</u>

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derive from continuing activities.

The notes on pages 19 to 32 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Balance sheet
as at 31st March 2022

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Tangible assets	16		140,747		151,551
Current assets					
Debtors	17	94,366		88,081	
Cash at bank and in hand		498,259		609,985	
		<u>592,625</u>		<u>698,066</u>	
Creditors: amounts falling due within one year	18	<u>(215,399)</u>		<u>(252,084)</u>	
Net current assets			<u>377,226</u>		<u>445,982</u>
Net assets			<u>517,973</u>		<u>597,533</u>
Funds	20				
Restricted income funds			234,563		277,051
Unrestricted income funds			283,410		320,482
Total funds			<u>517,973</u>		<u>597,533</u>

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on
on its behalf by

14 ⁽¹⁴⁾ November 2022 and signed

Ian Harvie

Ian Harvie
Trustee

Registration number 02045632

The notes on pages 19 to 32 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Cash flow statement

for the year ended 31st March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net income/(expenditure)	(79,560)	111,732
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	14,645	15,129
Government grant income	(6,929)	(49,596)
Other interest received and similar income	(49)	(192)
<i>Changes in:</i>		
Trade and other debtors	(6,285)	(57,841)
Trade and other creditors	(36,686)	444
Cash generated from operations	(114,864)	19,676
Interest received	49	192
Net cash (used)/provided by operating activities	(114,815)	19,868
Cash flows from investing activities		
Purchase of tangible fixed assets	(3,840)	(836)
Net cash used in investing activities	(3,840)	(836)
Cash flows from financing activities		
Government grant income	6,929	49,596
Net cash provided by financing activities	6,929	49,596
Change in cash and cash equivalents in the year	(111,726)	68,628
Cash and cash equivalents brought forward	609,985	541,357
Cash and cash equivalents carried forward	498,259	609,985

The notes on pages 19 to 32 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

1 General information

Howgill Family Centre is a private company, limited by guarantee, domiciled in England and Wales, registration number 02045632. The registered office is Birks Road, Cleator Moor, Cumbria, CA25 5HR. The company is a registered charity, number 519278.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The company constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in UK sterling, which is the functional currency of the entity.

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.

Significant judgements

The trustees consider there to be no significant judgements made in the process of applying the entity's accounting policies.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The trustees consider there to be no key sources of estimation uncertainty.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

3.2. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3.3. Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

(a) Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(b) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(c) Gifts donated for resale are included as income within activities for generating funds when they are sold.

(e) Income from investments is included in the year in which it is receivable.

(f) Income from grants, where related to specific performance conditions, are accounted for as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, receipt of the income is probable and the amount can be measured with sufficient reliability.

(g) Income or grants received in advance are held in deferred income. Any grants restricted to future accounting periods are deferred and recognised in those accounting periods.

3.4. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and those incurred in activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for Early Years and Other Activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Charitable expenditure in connection with the Sure Start programme is comprised entirely of depreciation on fixed assets purchased via this programme.

Support costs are allocated between Early Years and Other Activities based on total direct project expenditure.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

3.5. Tangible fixed assets and depreciation

Tangible 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:

Freehold land and buildings	-	Straight line over fifty years
Leasehold land and buildings	-	Straight line over the life of the lease
Fixtures and fittings	-	10% straight line
Motor vehicles	-	10-20% straight line
IT equipment	-	25% straight line
Outdoor play equipment	-	50% straight line
Other equipment	-	4-20% straight line

Fixed assets costing less than £500 are not capitalised.

The trustees have used judgement to estimate the expected useful life for each of the categories of tangible fixed assets.

3.6. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3.7. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

3.8. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

3.9. Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the performance model.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Company limited by guarantee

Howgill Family Centre is a company limited by guarantee and accordingly does not have a share capital.

The guarantors are the members and the liability in respect of the guarantee as set out in the memorandum is limited to £1 per member.

5. Donations and legacies

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Donations	4,436	1,273	5,709	2,012
Employment Allowance	4,000	-	4,000	-
Government grants recognised directly in income	-	6,929	6,929	49,596
	<u>8,436</u>	<u>8,202</u>	<u>16,638</u>	<u>51,608</u>

In 2021 of the income from donations and legacies £50,288 was attributable to restricted income funds, with the balance of £1,320 being unrestricted income.

All of the government grant income above, for both 2022 and 2021, relates to amounts received via the HMRC Job Retention Scheme.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

6. Income from charitable activities

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Cumbria CC - Baby Basics	-	-	-	5,000
Cumbria CC - Two Year Old Funding Entitlement	-	100,089	100,089	95,385
Cumbria CC - Education Health & Care Plan grant	-	9,385	9,385	6,060
Allerdale BC - Baby Basics	-	-	-	2,325
BBC Children in Need	-	-	-	30,000
Cumbria CC - Nursery Grant	-	59,556	59,556	76,355
F Scott Trust - Time to be me	-	10,800	10,800	-
F Scott Trust - EYS Speech & Language	-	1,250	1,250	-
National Lottery Comm. Fund	-	-	-	24,140
Cumbria Community Found. - EYS Speech & Language	-	19,248	19,248	19,248
Cumbria Community Found. - EYS Parental Engagement	-	41,375	41,375	20,700
Cumbria Community Foundation - Bedrock	24,525	-	24,525	-
The Phyliss Harney Trust	-	22,000	22,000	22,000
Sellafield Limited	-	136,000	136,000	136,000
Well Whitehaven - Time to be me	-	5,410	5,410	3,617
Good Enough Start - Cumbria Community Foundation	-	37,700	37,700	47,518
Good Enough Start - Francis Scott Trust	-	1,250	1,250	28,000
Good Enough Start - Copeland Community Fund	-	-	-	40,150
Phunky Foods	-	91,267	91,267	13,296
Project cost recovery	-	-	-	2,016
Other income from charitable activities	30	4,471	4,501	5,634
	<u>24,555</u>	<u>539,801</u>	<u>564,356</u>	<u>577,444</u>

In 2021 of the income from charitable activities £542,398 was attributable to restricted income funds, with the balance of £35,046 being unrestricted income.

7. Income from other trading activities

	Unrestricted funds	Restricted funds	2022 Total	2021 Total
	£	£	£	£
Fundraising events	-	611	611	-
Use of facilities	6,577	-	6,577	4,905
Fee income	102,091	-	102,091	57,263
Training income	1,560	-	1,560	-
	<u>110,228</u>	<u>611</u>	<u>110,839</u>	<u>62,168</u>

In 2021 all of the income from other trading activities was attributable to unrestricted income funds.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

8. Investment income

	Unrestricted funds £	2022 Total £	2021 Total £
Bank interest receivable	49	49	192
	<u>49</u>	<u>49</u>	<u>192</u>

In 2021 all of the investment income was attributable to unrestricted income funds.

9. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Early Years	179,740	207,793	387,533	393,114
Other Activities	600	380,244	380,844	183,501
Sure Start	-	3,065	3,065	3,065
	<u>180,340</u>	<u>591,102</u>	<u>771,442</u>	<u>579,680</u>

In 2021 of the costs of charitable activities, £504,749 were attributable to restricted funds, with the balance of £74,931 being unrestricted.

10. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2022 Total £	2021 Total £
Early Years	309,260	78,273	387,533	393,114
Other Activities	320,171	60,673	380,844	183,501
Sure Start	3,065	-	3,065	3,065
	<u>632,496</u>	<u>138,946</u>	<u>771,442</u>	<u>579,680</u>

For analysis of support costs, see Note 11.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

11. Analysis of support costs

	Early Years £	Other Activities £	2022 Total £	2021 Total £
Staff costs	7,171	5,634	12,805	85,854
Operating lease payments	8,766	6,888	15,654	7,515
Repairs and maintenance	2,634	2,069	4,703	4,402
Premises costs	27,349	21,489	48,838	29,380
Transport costs	1,800	1,414	3,214	3,037
Auditor's remuneration	4,051	3,183	7,234	8,294
Other professional fees	4,157	3,267	7,424	3,752
Communication and information technology	7,112	5,588	12,700	11,824
Other office expenses	6,629	5,208	11,837	8,834
Depreciation and impairment	6,948	4,632	11,580	12,064
Other admin costs	1,656	1,301	2,957	1,668
	<u>78,273</u>	<u>60,673</u>	<u>138,946</u>	<u>176,624</u>

Support costs are allocated between Early Years and Other Activities based on total direct project expenditure. On this basis 56% of support costs are allocated to Early Years and 44% to Other Activities.

For the year ended 31 March 2021 62% of support costs were allocated to Early Years and 38% to Other

12. Net income/(expenditure) for the year

	2022 £	2021 £
Net (expenditure)/income is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	14,645	15,129
Operating lease rentals	15,653	7,515
Auditor's remuneration	<u>7,234</u>	<u>8,294</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

13. Employees

Employment costs	2022	2021
	£	£
Wages and salaries	434,319	374,462
Social security costs	22,311	15,337
Pension costs	16,088	12,470
	<u>472,718</u>	<u>402,269</u>

Number of employees

No employee received emoluments of more than £60,000 (2021: None).

The average monthly numbers of employees (including the trustees) during the year, was as follows:

	2022	2021
	Number	Number
Provision of services	35	26
Management and administration	4	4
	<u>39</u>	<u>30</u>

Trustees are not remunerated. Expenses of £41 were reimbursed to 1 trustee for directly incurred travel costs (2021: £340 to 1 trustee).

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employment benefits including employer pension contributions of the key management personnel were £70,440 (2021: £23,042).

14. Pension costs

The company operates a defined contribution pension scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £16,088 (2021: £12,470). Contributions amounting to £nil are included in creditors at the year end (2021: £nil).

	2022	2021
	£	£
Pension charge	<u>16,088</u>	<u>12,470</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

15. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

16. Tangible fixed assets	Land and buildings freehold £	Short leasehold property £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost					
At 1st April 2021	188,353	139,028	111,887	3,175	442,443
Additions	-	-	3,840	-	3,840
At 31st March 2022	<u>188,353</u>	<u>139,028</u>	<u>115,727</u>	<u>3,175</u>	<u>446,283</u>
Depreciation					
At 1st April 2021	68,411	131,026	90,185	1,269	290,891
Charge for the year	4,351	3,088	6,571	635	14,645
At 31st March 2022	<u>72,762</u>	<u>134,114</u>	<u>96,756</u>	<u>1,904</u>	<u>305,536</u>
Net book values					
At 31st March 2022	<u>115,591</u>	<u>4,914</u>	<u>18,971</u>	<u>1,271</u>	<u>140,747</u>
At 31st March 2021	<u>119,942</u>	<u>8,002</u>	<u>21,702</u>	<u>1,906</u>	<u>151,552</u>

17. Debtors

	2022 £	2021 £
Other debtors	73,773	75,117
Prepayments and accrued income	20,593	12,964
	<u>94,366</u>	<u>88,081</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	51,697	54,915
Other taxes and social security	3,351	3,092
Accruals and deferred income	160,351	194,077
	<u>215,399</u>	<u>252,084</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

19. Deferred income

	2022	2021
	£	£
At 1 April 2021	159,540	147,000
Amount released to income	(159,540)	(147,000)
Amount deferred in year	136,000	159,540
At 31 March 2022	<u>136,000</u>	<u>159,540</u>

Deferred income relates to income received in advance for the following projects: Sellafield Project Support £136,000 (2021: Sellafield Project Support £136,000; Phunky Foods £2,840; and EYS Parental Engagement £20,700).

20. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	2022	2022	2022
	£	£	£
Fund balances at 31st March 2022 as represented by:			
Tangible fixed assets	25,970	114,777	140,747
Current assets	336,839	255,786	592,625
Current liabilities	(79,399)	(136,000)	(215,399)
	<u>283,410</u>	<u>234,563</u>	<u>517,973</u>

	Unrestricted	Restricted	Total
	2021	2021	2021
	£	£	£
Fund balances at 31st March 2021 as represented by:			
Tangible fixed assets	26,189	125,362	151,551
Current assets	386,837	311,229	698,066
Current liabilities	(92,544)	(159,540)	(252,084)
	<u>320,482</u>	<u>277,051</u>	<u>597,533</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

21. Analysis of movements in unrestricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
General funds	<u>320,482</u>	<u>143,268</u>	<u>(180,340)</u>	<u>283,410</u>

Analysis of movements in unrestricted funds - previous year

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
General funds	<u>296,687</u>	<u>98,726</u>	<u>(74,931)</u>	<u>320,482</u>

Purposes of unrestricted funds

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

22. Analysis of movements in restricted funds

	At 1 April 2021 £	Incoming resources £	Outgoing resources £	At 31 March 2022 £
Sure Start funds	88,982	-	(3,065)	85,917
Early Years settings	-	180,321	(180,321)	-
Management and admin staff	-	85,000	(85,000)	-
Phunky Foods	-	91,267	(91,267)	-
Good Enough Start	110,156	39,159	(78,928)	70,387
Time to be me	-	67,931	(67,931)	-
Family Finance	-	23,000	(23,000)	-
Baby Basics	3,888	63	(3,951)	-
EYS Speech and Language	19,248	20,498	(3,694)	36,052
EYS Parental Engagement	18,396	41,375	(43,865)	15,906
Tangible fixed assets	36,381	-	(10,080)	26,301
	<u>277,051</u>	<u>548,614</u>	<u>(591,102)</u>	<u>234,563</u>

Analysis of movements in restricted funds - previous year

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	At 31 March 2021 £
Sure Start funds	92,047	-	(3,065)	88,982
Early Years settings	-	238,755	(238,755)	-
Management and admin staff	-	85,000	(85,000)	-
Phunky Foods	3,000	13,296	(16,296)	-
Good Enough Start	44,795	118,923	(53,562)	110,156
Time to be me	-	44,515	(44,515)	-
Play Therapy	-	21,000	(21,000)	-
Family Finance	-	23,842	(23,842)	-
Baby Basics	-	7,407	(3,519)	3,888
EY Speech and Language	-	19,248	-	19,248
EY Parental Engagement	-	20,700	(2,304)	18,396
Tangible fixed assets	47,259	-	(10,878)	36,381
Other restricted funds	2,013	-	(2,013)	-
	<u>189,114</u>	<u>592,686</u>	<u>(504,749)</u>	<u>277,051</u>

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

22. Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Incoming resources shown as restricted funds are raised and given for specific purposes and projects. The conditions governing the income or grants restrict these funds and when these conditions have been met any balance may become unrestricted and can be used as a contribution to the charity's unrestricted funds.

Sure Start funds relate to the delivery of the Sure Start Copeland Whitehaven local programme. Howgill Family Centre ceased to be the accountable body for this programme on 31 March 2006 and the balance on this fund is represented entirely by fixed assets purchased via this programme.

Early Years settings relates to funding regarding the provision of nursery services.

Good Enough Start is a project which supports parents in creating a secure parent-infant relationship. Funders supporting this project include Cumbria Community Foundation, Copeland Community Fund, Sellafield Ltd, and Francis C Scott Charitable Trust.

Tangible fixed assets funds relate to various capital developments and are represented by the net book value of these assets. Expenditure consists of the depreciation charge for the year.

Other restricted funds relate to various smaller projects.

23. Financial commitments

At 31 March 2022 the company had financial commitments under non-cancellable operating leases, as set out below, in respect of the premises at Birks Road, Cleator Moor, which expires on 1 April 2023. The company also entered into a service contract with Peninsula Business Services for Health and Safety. The Health and Safety contract is a five year contract commencing on 22 May 2018.

	Land and buildings		Other	
	2022	2021	2022	2021
	£	£	£	£
Payable:				
Within one year	15,000	5,000	4,449	4,449
Between one and five years	-	-	742	5,191
	15,000	5,000	5,191	9,640
	15,000	5,000	5,191	9,640

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2022

24. Related party transactions

Mr W Slavin, trustee of Howgill Family Centre, and Mrs J Smith, trustee of Howgill Family Centre until 3 July 2020, are also trustees of the Whitehaven Foyer. At 31 March 2016 Howgill Family Centre had a £130,000 programme related investment in The Whitehaven Foyer. During the year ended 31 March 2017 the Trustees of Howgill Family Centre agreed to convert the programme related investment into a grant, with a condition that it will become repayable, in full or in part, should the Whitehaven Foyer dispose of its premises within the next 30 years. Howgill retains a second charge on these premises at 44 Irish Street, Whitehaven as protection for its funding.

In addition to the above, Howgill Family Centre made purchases of £nil (2021: £197) from The Whitehaven Foyer for shop rental and other costs.

25. Indemnity insurance

The charity paid for the insurance premiums to indemnify trustees and senior staff from any loss arising from neglect or defaults of trustees or staff and any consequent loss. The cost of this insurance was £50 (2021: £1,089).

26. Analysis of changes in net debt

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	609,985	(111,726)	498,259
Net debt	<u>609,985</u>	<u>(111,726)</u>	<u>498,259</u>

HOWGILL FAMILY CENTRE

England & Wales - Charity number 519278

Accounts

Howgill Family Centre
(A company limited by guarantee)

Trustees' report and financial statements
for the year ended 31st March 2021

Charity number: 519278

Company number: 02045632

robinson + co

Chartered Accountants

Howgill Family Centre
(A company limited by guarantee)

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HOWGILL FAMILY CENTRE
COMPANY LIMITED BY GUARANTEE

MEMBERS OF THE BOARD AND MANAGEMENT AND PROFESSIONAL ADVISERS

Registered charity name Howgill Family Centre

Charity number 519278

Company registration number 02045632

Registered office Birks Road
Cleator Moor
Cumbria
CA25 5HR

Trustees Brenda Holden Chair
Ian Harvie Treasurer

Willie Slavin
Geoff Toogood
Gwynneth Everett

Howgill Manager Ishbel Cooke

Accountants Robinson + co., Chartered Accountants
Oxford Chambers, New Oxford Street, Workington, Cumbria,
CA14 2LR

Auditors Saint & Co, Chartered Accountants & Statutory Auditor
Sterling House, Wavell Drive, Rosehill, Carlisle, Cumbria,
CA1 2SA

Bankers National Westminster Bank plc
71 Lowther Street, Whitehaven, Cumbria, CA28 7AG

Solicitors Burnetts Solicitors
6 Victoria Place, Carlisle, Cumbria, CA1 1ES
HFT Gough & Co
38/42 Lowther Street, Whitehaven, Cumbria, CA28 7NR

Howgill Family Centre (A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) for the year ended 31st March 2021

The Trustees, who are also directors for the purposes of company law, present their report and the financial statements of the company for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 1 of the financial statements.

DIRECTORS/TRUSTEES

The directors of the charitable company (the charity) are its Trustees for the purpose of the charity law and throughout this report are collectively referred to as Trustees.

The Trustees serving during the year were as follows, and contribute their experience from:

Brenda Holden	Education	
Ian Harvie	Private industry	
Willie Slavin	Education	
Geoff Toogood	Education	
Gwynneth Everett	Local government	Appointed 16/03/2020
Judith Smith	Finance	Appointed 14/07/2014, resigned 03/07/2020
Neville Denson	Local government	Appointed 04/12/2003, resigned 12/05/2020
Paul Richardson	Private industry	Appointed 10/03/2020, resigned 01/07/2020
Rowan Wilson	Private industry	Appointed 10/03/2020, resigned 03/07/2020

CHAIR'S REPORT

The past year has been extremely challenging for Howgill. Trustees showed determination and resilience and made a number of key decisions in order to keep Howgill in a position to continue to support families.

The loss of secure, guaranteed funding to deliver services on behalf of Cumbria County Council destabilised the organisation and threatened the future of the charity and business to continue as a viable operation. The COVID-19 pandemic and subsequent lockdowns further exacerbated the situation. All four Early Years settings temporarily closed from March to July 2020 and our work in schools was interrupted.

Reopening and adhering to strict guidelines meant working differently and we are grateful to all staff for their commitment, hard work and diligence as they faced this added uncertainty. Key staff worked from home which presented a number of challenges, but they were overcome, and other staff were furloughed. The loss of fees during the closure period and the reduced capacity when the settings reopened further impacted negatively on our finances. The reserves remain healthy, and new funding streams put the organisation on a more secure footing to move our ambitious plans forward.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) (continued) for the year ended 31st March 2021

CHAIR'S REPORT (continued)

Meetings with key staff, funders, partners and other organisations have taken place mostly remotely but also in person wherever possible. The appointment of a new Howgill Manager, Ishbel Cooke, who took up her post in August 2020 is a positive step forward. This means that the Chair can step away from the day to day running of the organisation, whilst continuing to support her as a thorough analysis of the organisation is undertaken.

Several successful funding bids ensure we continue to deliver and expand our services in Copeland and support as many children and families as possible for at least the next three years. The funding has enabled us to continue with previous partnerships as well as developing new ones. Opening new horizons is an exciting prospect and we relish the opportunity to work alongside committed professionals who have shown faith in Howgill.

We rely heavily on the help from funders, who continue to support our work, especially Sellafield Ltd, Cumbria Community Foundation, Francis C Scott Charitable Trust and Copeland Community Fund. We are indebted for their financial and practical support which has put Howgill in a more stable position.

Howgill's services include supporting families facing financial hardship and improving the education and wellbeing of their children, both in the earliest years and within their school environments.

Howgill's future success will depend on staff being extremely conscientious, committed and hard-working and we are indebted to them for their continued support as we rebuild and plan to grow Howgill again. The road ahead will be arduous but exhilarating.

As the Board of Trustees is reduced in number, we are actively seeking new Trustees to join and refresh the Board and bring a wider range of skills and expertise.

On a personal level I would like to thank my fellow Trustees for their help and support during the last year. I must express my heartfelt thanks to all the staff who have carried on working and coping so well with the challenges they faced. Their commitment to Howgill has been outstanding.

Howgill Family Centre has always been an organisation that adapts to change, and we now look forward to working on new projects as they develop. We will take full advantage of any new opportunities as they occur.

The excellent links we have built up with partner organisations continues to stand us in good stead as we develop a new Howgill Family Centre and continue to support the community in whatever way we can.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

Howgill Family Centre is a company limited by guarantee and the roles and responsibilities are laid down in the Memorandum and Articles of Association dated 12th June 1986 and amended on 9th December 2004.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) (continued) for the year ended 31st March 2021

Appointment of Trustees

The Board of Trustees is responsible for the organisation in all respects and are elected by all Members at the Annual General Meeting. Under the Articles of Association there is no maximum number of Trustees and the minimum number is three.

Howgill recruits Trustees as volunteers for their skills in safeguarding, education, business, legal, financial, marketing and communications, public health or social care. Trustees are sought in a variety of ways involving exploration of the field of potential candidates, including through advertising and by recommendation from service users, members and existing Trustees.

We aim to assess the implications of the Charity Governance Code 2020 for our charity, and to take steps to ensure that we adopt those aspects of the Code that are relevant to us. We are aware that a number of our Trustees have been in office for an extended time, but face challenges in recruiting and retaining committed individuals to our Board in the location where we operate.

Trustee induction and training

We ensure that all new Trustees understand their responsibilities to the charity and carry out their duties based upon the principals of "Good Governance", A Code for the Voluntary and Community Sector, December 2020 and the guidance issued by the Charity Commission for England and Wales. All new Trustees undertake appropriate training.

Organisational structure

Trustees meet as a full Board at least 6 times during the year but more often should the need arise. Sub-committees and task groups of Trustees, co-opted members and management staff may be convened when appropriate and report to the Board.

Howgill's Trustees have clearly defined roles and responsibilities and there are job descriptions for all Trustees, Chair and Treasurer. However, all Trustees are encouraged to become as involved as they possibly can in the life and work of the organisation. It is so important that the Board understands fully what is involved so that they can make important strategic decisions and carry out their function efficiently.

Trustees have full responsibility for the governance and finances of the organisation. The Chair continued the overseeing of the management and operations of the organisation, assisted by the senior managers, until the appointment of the new Howgill Manager, Ishbel Cooke, in August 2020. She has delegated responsibility to manage the day-to-day operations of the charity on behalf of the Trustees, to allow effective management over service delivery, finance and employment. Alongside the senior managers, she provides appropriate supervision for the current key operational areas of our activities - business, Early Years provision, community financial support, and children's therapy and other support services.

At 31 March 2021, we had 32 employees, including full time, part time and bank staff.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) (continued) for the year ended 31st March 2021

Key management and personnel remuneration

The Trustees consider the Board of Trustees and the Senior Manager, aided by the Management Team, as comprising the key management personnel of the charity, in charge of directing and controlling the charity and running the operation of the charity on a day-to-day basis.

All Trustees give of their time freely and no remuneration was paid in the year. Details of Trustee expenses and related party transactions are disclosed in notes 14 and 25 to the accounts.

The pay of the charity's senior Manager and senior staff is reviewed annually and assessed in accordance with average earnings. The remuneration is also benchmarked with charities of a similar size and activity to ensure that the remuneration set is fair and not out of line with that generally paid for similar roles.

Partnership

In line with Howgill's objectives, many of the initiatives that are developed and delivered gain from the involvement and support of other charitable, voluntary, and public sector bodies, including schools, colleges and universities, as well as commercial businesses. This can be in the form of co-working, mutual support and direct funding.

Charities and organisations who have worked in partnership with Howgill during the last year include: Sellafield Ltd, Jim Bowers Foundation, Copeland Borough Council, Cumbria County Council, Copeland Community Fund, Cumbria Community Foundation, Phyllis Harney Trust, Elected mayor of Copeland Mike Starkie, North Lakes Foodbank, Tesco, Buttle Trust, Cumbria CVS, Citizens Advice Bureau, Nuclear Decommissioning Agency (NDA), University of Central Lancashire (UCLan), Whitehaven, Egremont & District Credit Union, Police and Crime Commissioner, CADAS, Phunky Foods, Cumbria Youth Alliance, Inspira, Dioceses of Carlisle and Lancaster, Lakes College West Cumbria, Young Cumbria, Impact Housing Association, The Whitehaven Foyer, Phoenix Youth Centre, Francis C Scott Charitable Trust, University of Cumbria, Whitehaven Harbour Youth Project, Cumbria Partnership NHS Foundation Trust, Barnardo's, North Cumbria Integrated Care NHS Foundation Trust, West Cumberland Hospital and many local schools, too numerous to mention individually.

Risk Assessment

The loss of long-term funding and maintaining appropriate staffing levels and skills that allow us to deliver effective services to as many people as possible were both identified as the main risks to the charity. During the last financial year working outside the contracted services, we have reassessed the level of services that we can provide going forward and the future direction of the organisation. We identify and review on a regular basis those services that are most needed and where we are in a strong position to make a significant contribution to the wellbeing of our local families.

The main risk to our future plans is securing the level of funding that will be required for planned projects, in a challenging post-COVID-19 environment, and have and must remain alert to opportunities to increase the sources of our funding.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) (continued)

for the year ended 31st March 2021

Risk Assessment (continued)

To meet the needs of maintaining a high level of service provision, we continue to provide training opportunities for employees and volunteers to maximise the skills base and offer career progression opportunities when these become available.

OBJECTIVES AND ACTIVITIES

The Charity is established to promote any charitable purpose for the benefit of the inhabitants of Copeland in West Cumbria, including the advancement of education and the provision of facilities for recreation and leisure time occupation, in the interests of social welfare and with the objective of improving the condition of life of those inhabitants.

Howgill aims to provide support to children and families with particular emphasis on the disadvantaged.

Over the last year it has done this by:

- Working with families and delivering Early Years Childcare & Education providing 60 places in total for 2–4-years at Mirehouse, Kells and Whitehaven and ensuring a smooth transition to schools
- Working with families and delivering Early Years Childcare & Education providing 50 places for 0-5 years in Cleator Moor and ensuring a smooth transition to schools
- Working in partnership with the Cumbria Communication Project team to support the development of speech, language and communication in the Early Years
- Providing additional support to six local primary schools to improve the emotional wellbeing of children who have experienced one off trauma, separation or loss issues and anxiety, based around play therapies with a strong emphasis on the voice of the child
- Supporting families with financial support that includes helping parents with budgeting and monitoring, claiming benefits and grants
- Working in partnership with Good Enough Start in Millom opportunity to provide local community perinatal and infant attachment care by delivering a pioneering preventative service to transform the life chances for future newborn babies

We are dedicated to providing high quality services open to external inspection, evaluation and assessment. Premises and activities are registered with Ofsted where appropriate. Distinctive services provided by Howgill to children and families are based on trusting relationships.

Our Early Years provision has continued at our settings at Catherine Street, Birks Road, Valley and Kells since reopening after the enforced COVID-19 lockdown in July 2020. Over 100 children each day continue to benefit from this high quality service.

We are committed to people's growth and development. By increasing aspirations and expectations, service users, parents, carers, children, volunteers and employees, are encouraged to learn and progress towards fulfilling their potential. We aim to build the capacity and resilience of local communities.

Howgill Family Centre

(A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) (continued) for the year ended 31st March 2021

OBJECTIVES AND ACTIVITIES (continued)

Our approach is collaborative. Families have always been at the centre of what we do and we have high expectations of the adults in the relationship. There is a recognition that people we work with have responsibilities too – to act safely and responsibly. Our aim is to foster greater independence and resilience. We believe that people can address the issues they face – recognising that they may need support in the forms of information, skills and confidence to enable them to do so. We will enable people, when they are ready, to move beyond the point where Howgill's support is required. Former service users are encouraged to become volunteers, sponsors, trustees and patrons.

The safeguarding of all children is a priority concern and all staff and volunteers, including Trustees, are regularly trained in safeguarding. Staff and volunteers have a clear pathway for reporting concerns as soon as they arise. Safer Recruitment practices are rigorously deployed, including obtaining enhanced Disclosure and Barring Service (DBS) checks (renewed every three years) on Trustees, employees and volunteers. Training is recorded and monitored to ensure that employees' qualifications, especially in safeguarding and first aid, are kept up-to-date. There are designated Safeguarding Leads and an in-house Safeguarding Team to drive continuous improvement.

Trustees have regard to the Charity Commission's guidance on public benefit when reviewing Howgill's aims and objectives and in planning future activities. Howgill fulfils its public benefit objectives through its support to children and families with particular emphasis on the vulnerable and disadvantaged.

ACHIEVEMENTS

Howgill continues to develop services through grants and fees. Referrals were received from a wide range of agencies, the majority from midwives, health visitors and primary schools.

Howgill's deep roots in local communities provide distinctive strengths in drawing in some of the most disadvantaged families. This is reflected in the strong partnerships and relationships that have been established at all our settings and centres and which continue as we develop our new focus and direction in 2021.

Trustees view the provision of Early Years Learning for 0-4 year olds as an integral part of Howgill's offer, enabling the organisation to reinforce the support it provides that ensures children are receiving the best start, especially as they prepare to enter formal nursery education. There is great continuity in Howgill's relationship with families, which may have started at the prenatal stage and can continue as the children move towards adolescence and even into adulthood.

Specific achievements during the year to 31st March 2021 include:

- The successful appointment of a new Senior Manager who is analysing and advising the Board in order to shape the future strategic direction of the organisation.
- Successful applications to a number of funding bodies that provide essential business and planning support and a range of services for children and families.

Howgill Family Centre **(A company limited by guarantee)**

Trustees' Annual Report (Incorporating the Directors' Report) (continued)
for the year ended 31st March 2021

ACHIEVEMENTS (continued)

- Continued to invest in developing our future Early Years workforce. Our settings continue to be popular as well as the growing popularity of our settings.
- Managed and delivered successful projects supported by grants and personnel from health and other funding bodies.
- Developed and secured funding to assist with our future plans to continue our key projects in support of our redesigned strategy. In common with all other charities we can only deliver services if we have the funding. This is always an ongoing priority.
- Continued the joint venture in collaboration with Impact Housing to continue to support young people aged 16-24 and rent out the office space at the Whitehaven Foyer.
- Continued to provide a widening range of training opportunities for our staff across all teams.

FINANCIAL REVIEW AND RESERVES

The current free (unrestricted) reserves of £294,293 enable the organisation to continue its operational activities in the event of any further reduction or cessation of funding. Restricted funds at the year end totalled £277,051. Tangible fixed assets of £151,551 are held for use by the charity (unrestricted fund £26,189, restricted fund £125,362) and can only be realised by the disposal of these assets.

The reserves policy has been established to mitigate the main financial risks facing the charity. The Trustees aim to maintain those unrestricted funds that are not committed or invested in tangible fixed assets at a level to provide working capital covering 3 to 6 months of expenditure relating to normal activities and anticipated service delivery. It is expected that, for the next few years, the level of these reserves will need to be maintained at no less than £200,000.

The Trustees consider that the charity is adequately funded to meet its current obligations.

Nursery Provision has been supported by Cumbria County Council Early Years entitlement grants, Early Years support grants, fee income and nursery grant funding.

We confirm the charity has satisfactory title to all assets and there are no liens or encumbrances on the assets, except for those disclosed in the financial statements.

The Trustees have given consideration to the major risks to which the organisation is exposed and satisfied themselves that systems or procedures are established to manage these risks.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) (continued)
for the year ended 31st March 2021

PLANS FOR FUTURE PERIODS

Over the next 12 months Howgill's plans can be summarised as follows:

- Provide the Howgill Manager, with the necessary resources and training to maximise the potential of the organisation's offer within the community by delivery of new projects supported by funding from diverse organisations.
- Manage the budget efficiently, by holding regular budget meetings and monitoring income and expenditure.
- Ensure there is a suitably qualified, well trained workforce to deliver our plans by providing opportunities for staff to attend regular training.
- Recruit new Trustees with relevant experience and expertise.
- Work closely with a wide range of organisations and partners to ensure Howgill is at the heart of strategic decision making.
- Continue to look for opportunities to extend the range and scope of our services in line with current thinking and service user need and demand.
- Focus on and develop speech, language and communication in the Early Years.
- Extend emotional wellbeing services to a wider range of primary schools.
- Extend Early Years provision in Cleator Moor and Kells.
- Develop new community facilities and services in the Kells area of Whitehaven.
- Make further improvements to indoor and outdoor areas at all our premises, where funding permits.

Howgill Family Centre
(A company limited by guarantee)

Trustees' Annual Report (Incorporating the Directors' Report) (continued)
for the year ended 31st March 2021

Trustees' responsibilities in relation to the financial statements

The Trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the Trustees to prepare financial statements for each financial year. Under that law the Trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). The financial statements are required by law to give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period.

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

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

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

In so far as the Trustees are aware:

- there is no relevant audit information of which the charity's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

This report has been prepared having taken advantage of the small companies exemption in the Companies Act 2006.

AUDITORS

Saint & Co., Statutory Auditor, are deemed to be re-appointed as auditors to the charity under section 487(2) of the Companies Act 2006.

The annual report was approved by Trustees of Howgill family Centre on 13-12-2021 and signed on its behalf by:



Mrs Brenda Holden

Chair

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre

Year ended 31 March 2021

OPINION

We have audited the financial statements of Howgill Family Centre (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2021

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
 - the financial statements are not in agreement with the accounting records and returns; or
 - certain disclosures of trustees' remuneration specified by law are not made; or
 - we have not received all the information and explanations we require for our audit; or
 - the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.
-

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2021

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent to which the audit was considered capable of detecting irregularities including fraud

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
 - we identified the laws and regulations applicable to the charity through discussions with trustees and other management;
 - we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity;
 - we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
 - identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.
-

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2021

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- To address the risk of fraud through management bias and override of controls, we:
 - performed analytical procedures to identify any unusual or unexpected relationships;
 - tested journal entries to identify unusual transactions;
 - assessed whether judgements and assumptions made in determining the accounting estimates set out in the accounting policies were indicative of potential bias; and
 - investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance;
- enquiring of management as to actual and potential litigation and claims; and
- reviewing correspondence with the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Howgill Family Centre

Company Limited by Guarantee

Independent Auditor's Report to the Members of Howgill Family Centre *(continued)*

Year ended 31 March 2021

USE OF OUR REPORT

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Stuart Farrer (Senior Statutory Auditor)

For and on behalf of
Saint & Co
Chartered Accountants & Statutory Auditor
Sterling House
Wavell Drive, Rosehill
Carlisle, Cumbria
CA1 2SA

15 December 2021

Howgill Family Centre
(A company limited by guarantee)

Statement of financial activities (incorporating the income and expenditure account)

For the year ended 31st March 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total £	<i>(restated)</i> 2020 Total £
Income					
Donations and legacies	5	1,320	50,288	51,608	19,489
Income from charitable activities	6	35,046	542,398	577,444	1,211,006
Income from other trading activities:					
Activities for generating funds	7	62,168	-	62,168	92,695
Investment income	8	192	-	192	710
Total income		<u>98,726</u>	<u>592,686</u>	<u>691,412</u>	<u>1,323,900</u>
Expenditure					
Costs of raising funds:					
Fundraising trading:					
cost of goods sold and other costs	9	-	-	-	8,904
Charitable activities	10, 11	74,931	504,749	579,680	1,409,692
Total expenditure		<u>74,931</u>	<u>504,749</u>	<u>579,680</u>	<u>1,418,596</u>
Net income/(expenditure) for the year		23,795	87,937	111,732	(94,696)
Total funds brought forward - as originally stated		296,687	325,114	621,801	580,497
Prior year adjustment	3.2	-	(136,000)	(136,000)	-
Restated total funds brought forward		<u>296,687</u>	<u>189,114</u>	<u>485,801</u>	<u>580,497</u>
Total funds carried forward		<u>320,482</u>	<u>277,051</u>	<u>597,533</u>	<u>485,801</u>

The statement of financial activities includes all gains and losses in the year.

All income and expenditure derive from continuing activities.

The notes on pages 19 to 35 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Balance sheet
as at 31st March 2021

		2021		(restated) 2020	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	17		151,551		165,844
Current assets					
Debtors	18	88,081		30,240	
Cash at bank and in hand		609,985		541,357	
		698,066		571,597	
Creditors: amounts falling due within one year	19	(252,084)		(251,640)	
Net current assets			445,982		319,957
Net assets			597,533		485,801
Funds	21				
Restricted income funds			277,051		189,114
Unrestricted income funds			320,482		296,687
Total funds			597,533		485,801

The financial statements are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies .

The financial statements were approved by the board on 13 December 2021 and signed on its behalf by

Ian Harvie

Ian Harvie
Trustee

Registration number 02045632

The notes on pages 19 to 35 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Cash flow statement

for the year ended 31st March 2021

	2021	<i>(restated)</i> 2020
	£	£
Cash flows from operating activities		
Net income/(expenditure)	111,732	(94,696)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	15,129	24,959
Impairment of tangible fixed assets	-	38,006
Government grant income	(49,596)	(2,502)
Other interest received and similar income	(192)	(710)
Loss/(gains) on disposal of tangible fixed assets	-	9,237
<i>Changes in:</i>		
Trade and other debtors	(57,841)	165,544
Trade and other creditors	444	90,275
Cash generated from operations	19,676	230,113
Interest received	192	710
Net cash (used)/provided by operating activities	19,868	230,823
Cash flows from investing activities		
Purchase of tangible fixed assets	(836)	-
Net cash used in investing activities	(836)	-
Cash flows from financing activities		
Government grant income	49,596	2,502
Net cash provided by financing activities	49,596	2,502
Change in cash and cash equivalents in the year	68,628	233,325
Cash and cash equivalents brought forward	541,357	308,032
Cash and cash equivalents carried forward	609,985	541,357

The notes on pages 19 to 35 form an integral part of these financial statements.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

1 General information

Howgill Family Centre is a private company, limited by guarantee, domiciled in England and Wales, registration number 02045632. The registered office is Birks Road, Cleator Moor, Cumbria, CA25 5HR. The company is a registered charity, number 519278.

2 Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are summarised below.

3.1. Basis of accounting

The financial statements are prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

The company constitutes a public benefit entity as defined by FRS 102.

The financial statements are prepared in UK sterling, which is the functional currency of the entity.

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 and continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Significant judgements

The trustees consider there to be no significant judgements made in the process of applying the entity's accounting policies.

Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The trustees consider there to be no key sources of estimation uncertainty.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

3.2. Prior year adjustment

A prior year adjustment has been made in these financial statements as a result of material error in the treatment of restricted income of £136,000 received in the year ended 31 March 2020. This income, in respect of Sellafeld Project Support, should have been deferred at 31 March 2020 based on the start date of the project. Adjustments in respect of the year ended 31 March 2020 are as follows: Income from charitable activities, originally stated at £1,347,006 has been restated as £1,211,006; deferred income within creditors due within one year, originally stated at £11,000, has been restated as £147,000; restricted funds at 31 March 2020, originally stated at £325,114, have been restated as £189,114.

3.3. Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future projects or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

3.4. Income

All income is included in the statement of financial activities once the charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably. The following specific policies are applied to particular categories of income:

(a) Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.

(b) Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.

(c) Gifts donated for resale are included as income within activities for generating funds when they are sold.

(d) Income from the charity shop is included in the year in which it is receivable.

(e) Income from investments is included in the year in which it is receivable.

(f) Income from grants, where related to specific performance conditions, are accounted for as earned (as the related goods or services are provided). Grant income included in this category provides funding to support performance activities and is recognised where there is entitlement, receipt of the income is probable and the amount can be measured with sufficient reliability.

(g) Income or grants received in advance are held in deferred income. Any grants restricted to future accounting periods are deferred and recognised in those accounting periods.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

3.5. Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Costs of raising funds comprise the costs associated with attracting voluntary income and those incurred in activities that raise funds.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for Early Help 0-12, Early Years and Other Activities. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them. Charitable expenditure in connection with the Sure Start programme is comprised entirely of depreciation on fixed assets purchased via this programme.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

Support costs are allocated between Early Help 0-12, Early Years and Other Activities based on total direct project expenditure.

3.6. Tangible fixed assets and depreciation

Tangible 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:

Freehold land and buildings	-	Straight line over fifty years
Leasehold land and buildings	-	Straight line over the life of the lease
Fixtures and fittings	-	10% straight line
Motor vehicles	-	10-20% straight line
IT equipment	-	25% straight line
Outdoor play equipment	-	50% straight line
Other equipment	-	4-20% straight line

Fixed assets costing less than £500 are not capitalised.

The trustees have used judgement to estimate the expected useful life for each of the categories of tangible fixed assets.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

3.7. Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

3.8. Leasing

Rentals payable under operating leases are charged against income on a straight line basis over the lease term.

3.9. Defined contribution pension schemes

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

3.10 Impairment losses

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash flows from other assets or groups of assets.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

3.11. Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the company will comply with the conditions attaching to them and the grants will be received.

Government grants are recognised using the performance model.

Under the performance model, where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

4. Company limited by guarantee

Howgill Family Centre is a company limited by guarantee and accordingly does not have a share capital.

The guarantors are the members and the liability in respect of the guarantee as set out in the memorandum is limited to £1 per member.

5. Donations and legacies

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Donations	780	1,232	2,012	13,987
Employment Allowance	-	-	-	3,000
Government grants recognised directly in income	540	49,056	49,596	2,502
	<u>1,320</u>	<u>50,288</u>	<u>51,608</u>	<u>19,489</u>

In 2020 of the income from donations and legacies £13,049 was attributable to restricted income funds, with the balance of £6,440 being unrestricted income.

All of the government grant income above, for both 2021 and 2020, relates to amounts received via the HMRC Job Retention Scheme.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

6. Income from charitable activities	<i>(restated)</i>			
	Unrestricted funds	Restricted funds	2021 Total	2020 Total
	£	£	£	£
Cumbria CC - Baby Basics	-	5,000	5,000	-
Cumbria CC - Two Year Old Funding Entitlement	-	95,385	95,385	102,230
Cumbria CC - Education Health & Care Plan grant	-	6,060	6,060	-
Copeland Community Fund - Pre Birth and Beyond	-	-	-	10,013
Cumbria CC - Inclusion/Family Award/Statements	-	-	-	8,885
Allerdale BC - Baby Basics	-	2,325	2,325	-
Cumbria CC - Disability Access Fund	-	-	-	615
Cumbria CC - Early Help 0-12 Contract	-	-	-	687,333
Barnardos - MyTime Cumbria	-	-	-	27,863
Barnados - Early Help 0-12	-	-	-	22,289
BBC Children in Need	30,000	-	30,000	-
Cumbria CC - Nursery Grant	-	76,355	76,355	79,424
National Lottery Comm. Fund	-	24,140	24,140	-
Cumbria Community Found. - EYS Speech & Language	-	19,248	19,248	-
Cumbria Community Found. - EYS Parental Engagement	-	20,700	20,700	-
The Phyllis Harney Trust	-	22,000	22,000	22,180
Sellafield Limited	-	136,000	136,000	-
Inspira - Sellafield Youth Development Fund	-	-	-	11,001
Well Whitehaven - Time to be me	-	3,617	3,617	19,072
Well Whitehaven - Youth Connectors	-	-	-	1,100
Good Enough Start - Cumbria Community Foundation	-	47,518	47,518	4,000
Good Enough Start - Francis Scott Trust	-	28,000	28,000	18,000
Good Enough Start - Sellafield	-	-	-	57,450
Good Enough Start - Copeland Community Fund	-	40,150	40,150	-
Phunky Foods	-	13,296	13,296	125,580
Project cost recovery	2,016	-	2,016	4,600
Other income from charitable activities	3,030	2,604	5,634	9,371
	<u>35,046</u>	<u>542,398</u>	<u>577,444</u>	<u>1,211,006</u>

In 2020 of the income from charitable activities £1,206,394 was attributable to restricted income funds, with the balance of £4,612 being unrestricted income.

Income from charitable activities for year ended 31 March 2020 was previously stated at £1,347,006. A prior year adjustment has been made to restate this as £1,211,006, due to income of £136,000 being deferred at 31 March 2020.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

7. Income from other trading activities

	Unrestricted funds £	2021 Total £	2020 Total £
Shop income	-	-	9,617
Fundraising events	-	-	1,305
Use of facilities	4,905	4,905	18,617
Fee income	57,263	57,263	58,802
Activity income	-	-	683
Contract refunds	-	-	2,695
NMRU	-	-	976
	<u>62,168</u>	<u>62,168</u>	<u>92,695</u>

In 2020 of of the income from other trading activities £2,964 was attributable to restricted income funds, with the balance of £89,731 being unrestricted income.

8. Investment income

	Unrestricted funds £	2021 Total £	2020 Total £
Bank interest receivable	192	192	710
	<u>192</u>	<u>192</u>	<u>710</u>

In 2020 all of the investment income was attributable to unrestricted income funds.

9. Costs of raising funds

	2021 Total £	2020 Total £
Shop costs	-	8,904
	<u>-</u>	<u>8,904</u>

In 2020 all of the costs of raising funds were attributable to unrestricted funds.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

10. Costs of charitable activities - by fund type

	Unrestricted funds £	Restricted funds £	2021 Total £	2020 Total £
Early Help 0-12	-	-	-	770,527
Early Years	74,480	318,634	393,114	324,310
Other Activities	451	183,050	183,501	314,855
Sure Start	-	3,065	3,065	-
	<u>74,931</u>	<u>504,749</u>	<u>579,680</u>	<u>1,409,692</u>

In 2020 of the costs of charitable activities, £1,260,062 were attributable to restricted funds, with the balance of £149,630 being unrestricted.

11. Costs of charitable activities - by activity

	Activities undertaken directly £	Support costs £	2021 Total £	2020 Total £
Early Help 0-12	-	-	-	770,527
Early Years	283,608	109,506	393,114	324,310
Other Activities	116,383	67,118	183,501	314,855
Sure Start	3,065	-	3,065	-
	<u>403,056</u>	<u>176,624</u>	<u>579,680</u>	<u>1,409,692</u>

For analysis of support costs, see Note 12.

Howgill Family Centre
(A company limited by guarantee)

Notes to financial statements
for the year ended 31st March 2021

12. Analysis of support costs

	Early Years £	Other Activities £	2021 Total £	2020 Total £
Staff costs	53,229	32,625	85,854	210,692
Operating lease payments	4,659	2,856	7,515	9,192
Repairs and maintenance	2,729	1,673	4,402	6,024
Premises costs	18,216	11,164	29,380	61,010
Transport costs	1,883	1,154	3,037	5,276
Auditor's remuneration	5,142	3,152	8,294	6,100
Other professional fees	2,326	1,426	3,752	16,316
Communication and information technology	7,331	4,493	11,824	16,068
Other office expenses	5,477	3,357	8,834	31,347
Depreciation and impairment	7,480	4,584	12,064	71,068
Other admin costs	1,034	634	1,668	39,300
	<u>109,506</u>	<u>67,118</u>	<u>176,624</u>	<u>472,393</u>

Support costs are allocated between Early Years and Other Activities based on total direct project expenditure. On this basis 62% of support costs are allocated to Early Years and 38% to Other Activities.

For the year ended 31 March 2020 52% of support costs were allocated to Early Help 0-12, 24% to Early Years and 24% to Other Activities.

13. Net income/(expenditure) for the year

	2021 £	2020 £
Net (expenditure)/income is stated after charging:		
Depreciation and other amounts written off tangible fixed assets	15,129	62,965
Loss on disposal of tangible fixed assets	-	9,237
Operating lease rentals	7,515	9,192
Auditor's remuneration	8,294	6,100
	<u>30,933</u>	<u>87,494</u>

Howgill Family Centre
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Notes to financial statements
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14. Employees

Employment costs

	2021	2020
	£	£
Wages and salaries	374,462	841,326
Social security costs	15,337	54,257
Pension costs	12,470	28,892
	402,269	924,475

Number of employees

The number of employees (including the trustees) who earned more than £60,000 during the year was as follows:

	2021	<i>(restated)</i>
	Number	2020 Number
£70,001 to £80,000	-	1
	-	1

The average monthly numbers of employees (including the trustees) during the year, was as follows:

	2021	<i>(restated)</i>
	Number	2020 Number
Provision of services	26	46
Management and administration	4	9
	30	55

Trustees are not remunerated. Expenses of £340 were reimbursed to 1 trustee for directly incurred travel costs (2020: £390 to 2 trustees).

The key management personnel of the charity include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total employment benefits including employer pension contributions of the key management personnel were £23,042 (2020: £72,984).

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15. Pension costs

The company operates a defined contribution pension scheme in respect of certain employees. The scheme and its assets are held by independent managers. The pension charge represents contributions due from the company and amounted to £12,470 (2020: £28,892). Contributions amounting to £nil are included in creditors at the year end (2020: £nil).

	2021	2020
	£	£
Pension charge	12,470	28,892
	<u>12,470</u>	<u>28,892</u>

16. Taxation

The charity's activities fall within the exemptions afforded by the provisions of the Income and Corporation Taxes Act 1988. Accordingly, there is no taxation charge in these accounts.

17. Tangible fixed assets	Land and buildings	Short leasehold property	Fixtures, fittings and equipment	Motor vehicles	Total
	freehold	property	equipment	vehicles	Total
	£	£	£	£	£
Cost					
At 1st April 2020	188,353	139,028	111,051	3,175	441,607
Additions	-	-	836	-	836
At 31st March 2021	<u>188,353</u>	<u>139,028</u>	<u>111,887</u>	<u>3,175</u>	<u>442,443</u>
Depreciation					
At 1st April 2020	64,060	127,938	83,130	635	275,763
Charge for the year	4,351	3,088	7,056	634	15,129
At 31st March 2021	<u>68,411</u>	<u>131,026</u>	<u>90,186</u>	<u>1,269</u>	<u>290,892</u>
Net book values					
At 31st March 2021	<u>119,942</u>	<u>8,002</u>	<u>21,701</u>	<u>1,906</u>	<u>151,551</u>
At 31st March 2020	<u>124,293</u>	<u>11,090</u>	<u>27,921</u>	<u>2,540</u>	<u>165,844</u>

18. Debtors

	2021	2020
	£	£
Other debtors	75,117	1,000
Prepayments and accrued income	12,964	29,240
	<u>88,081</u>	<u>30,240</u>

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19. Creditors: amounts falling due within one year		<i>(restated)</i>
	2021	2020
	£	£
Trade creditors	54,915	68,976
Other taxes and social security	3,092	9,753
Accruals and deferred income	194,077	172,911
	<u>252,084</u>	<u>251,640</u>

Accruals and deferred income at 31 March 2020 were previously stated at £36,911. A prior year adjustment has been made to restate this as £172,911, due additional income of £136,000 being deferred at 31 March 2020.

20. Deferred income		<i>(restated)</i>
	2021	2020
	£	£
At 1 April 2020	147,000	84,581
Amount released to income	(147,000)	(73,581)
Amount deferred in year	159,540	136,000
At 31 March 2021	<u>159,540</u>	<u>147,000</u>

Deferred income relates to income received in advance for the following projects: Sellafield Project Support £136,000; Baby Basics £3,888; Phunky Foods £2,840; and EYS Parental Engagement £20,700 (2020: Sellafield Project Support £136,000 and Youth Development Fund Skills Development Project £11,000).

Deferred income at 31 March 2020 was previously stated at £11,000. A prior year adjustment has been made to restate this as £147,000, due additional income of £136,000 being deferred at 31 March 2020.

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21. Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Fund balances at 31st March 2021 as represented by:			
Tangible fixed assets	26,189	125,362	151,551
Current assets	386,837	311,229	698,066
Current liabilities	(92,544)	(159,540)	(252,084)
	<u>320,482</u>	<u>277,051</u>	<u>597,533</u>
		<i>(restated)</i>	<i>(restated)</i>
	Unrestricted 2020 £	Restricted 2020 £	Total 2020 £
Fund balances at 31st March 2020 as represented by:			
Tangible fixed assets	2,540	163,304	165,844
Current assets	397,627	173,970	571,597
Current liabilities	(103,480)	(148,160)	(251,640)
	<u>296,687</u>	<u>189,114</u>	<u>485,801</u>

Current liabilities within restricted funds at 31 March 2020 were previously stated at £12,160. A prior year adjustment has been made to restate this as £148,160, due additional income of £136,000 being deferred at 31 March 2020.

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22. Analysis of movements in unrestricted funds

	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2021 £
General funds	<u>296,687</u>	<u>98,726</u>	<u>(74,931)</u>	<u>-</u>	<u>320,482</u>

Analysis of movements in unrestricted funds - previous year

	At 1 April 2019 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2020 £
General funds	<u>354,228</u>	<u>101,493</u>	<u>(158,534)</u>	<u>(500)</u>	<u>296,687</u>

Purposes of unrestricted funds

General funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

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23. Analysis of movements in restricted funds

	<i>(restated)</i>				
	At 1 April 2020 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2021 £
Sure Start funds	92,047	-	(3,065)	-	88,982
Early Years settings	-	238,755	(238,755)	-	-
Management and admin staff	-	85,000	(85,000)	-	-
Phunky Foods	3,000	13,296	(16,296)	-	-
Good Enough Start	44,795	118,923	(53,562)	-	110,156
Time to be me	-	44,515	(44,515)	-	-
Play Therapy	-	21,000	(21,000)	-	-
Family Finance	-	23,842	(23,842)	-	-
Baby Basics	-	7,407	(3,519)	-	3,888
EYS Speech and Language	-	19,248	-	-	19,248
EYS Parental Engagement	-	20,700	(2,304)	-	18,396
Tangible fixed assets	47,259	-	(10,878)	-	36,381
Other restricted funds	2,013	-	(2,013)	-	-
	<u>189,114</u>	<u>592,686</u>	<u>(504,749)</u>	<u>-</u>	<u>277,051</u>

Analysis of movements in restricted funds - previous year

	<i>(restated)</i>				<i>(restated)</i>
	At 1 April 2019 £	Incoming resources £	Outgoing resources £	Transfers £	At 31 March 2020 £
Sure Start funds	136,896	2,502	(47,351)	-	92,047
Early Years settings	-	192,632	(192,632)	-	-
Early Help Contract & related activities	-	748,638	(765,037)	16,399	-
Phunky Foods	-	125,580	(122,580)	-	3,000
Good Enough Start	-	80,736	(35,941)	-	44,795
Time to be me	-	19,578	(19,578)	-	-
Family Finance	-	22,180	(22,180)	-	-
Millom Youth	-	11,001	(11,001)	-	-
Pre Birth and Beyond	-	10,013	(10,013)	-	-
Tangible fixed assets	72,976	-	(26,217)	500	47,259
Other restricted funds	16,397	9,547	(7,532)	(16,399)	2,013
	<u>226,269</u>	<u>1,222,407</u>	<u>(1,260,062)</u>	<u>500</u>	<u>189,114</u>

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Notes to financial statements
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23. Analysis of movements in restricted funds (continued)

Purposes of restricted funds

Incoming resources shown as restricted funds are raised and given for specific purposes and projects. The conditions governing the income or grants restrict these funds and when these conditions have been met any balance may become unrestricted and can be used as a contribution to the charity's unrestricted funds.

Sure Start funds relate to the delivery of the Sure Start Copeland Whitehaven local programme. Howgill Family Centre ceased to be the accountable body for this programme on 31 March 2006 and the balance on this fund is represented entirely by fixed assets purchased via this programme.

Early Years settings relates to funding regarding the provision of nursery services.

Early Help Contract funds relate to funds from the Council and other sources for this contract. This passed to another provider in January 2020.

Good Enough Start is a project which supports parents in creating a secure parent-infant relationship. Funders supporting this project include Cumbria Community Foundation, Copeland Community Fund, Sellafield Ltd, and Francis C Scott Charitable Trust.

Tangible fixed assets funds relate to various capital developments and are represented by the net book value of these assets. Expenditure consists of the depreciation charge for the year.

Other restricted funds relate to various smaller projects.

Transfers between funds are to split out brought forward restricted funds to show more detail in the accounts.

Income within restricted funds for year ended 31 March 2020 was previously stated at £1,358,407. A prior year adjustment has been made to restate this as £1,222,407, due to income of £136,000 being deferred at 31 March 2020, comprising £85,000 relating to Management and admin staff, £30,000 relating to Time to be me, and £21,000 relating to Play Therapy.

24. Financial commitments

At 31 March 2021 the company had financial commitments under non-cancellable operating leases, as set out below, in respect of the premises at Birks Road, Cleator Moor, which expires on 31 January 2023. The company also entered into a service contract with Peninsula Business Services for Health and Safety. The Health and Safety contract is a five year contract commencing on 22 May 2018.

	Land and buildings		Other	
	2021	2020	2021	2020
	£	£	£	£
Payable:				
Within one year	5,000	14,700	4,449	4,449
Between one and five years	-	-	5,191	9,269
	5,000	14,700	9,640	13,718
	5,000	14,700	9,640	13,718

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25. Related party transactions

Mr W Slavin, a trustee of Howgill Family Centre, is a trustee of Cumbria Community Foundation. The charity received grants of £87,466 (2020: £4,000) during the year from Cumbria Community foundation on an arm's length basis.

Mr W Slavin, trustee of Howgill Family Centre, and Mrs J Smith, trustee of Howgill Family Centre until 3 July 2020, are also trustees of the Whitehaven Foyer. At 31 March 2016 Howgill Family Centre had a £130,000 programme related investment in The Whitehaven Foyer. During the year ended 31 March 2017 the Trustees of Howgill Family Centre agreed to convert the programme related investment into a grant, with a condition that it will become repayable, in full or in part, should the Whitehaven Foyer dispose of its premises within the next 30 years. Howgill retains a second charge on these premises at 44 Irish Street, Whitehaven as protection for its funding.

In addition to the above, Howgill Family Centre made purchases of £197 (2020: £9,008) from The Whitehaven Foyer for shop rental and other costs.

26. Indemnity insurance

The charity paid for the insurance premiums to indemnify trustees and senior staff from any loss arising from neglect or defaults of trustees or staff and any consequent loss. The cost of this insurance was £1,089 (2020: £1,089).

27. Analysis of changes in net debt

	Opening balance	Cash flows	Closing balance
	£	£	£
Cash at bank and in hand	541,357	68,628	609,985
Net debt	<u>541,357</u>	<u>68,628</u>	<u>609,985</u>