

Companies House Copy

Registered company number

05262454

Registered charity number

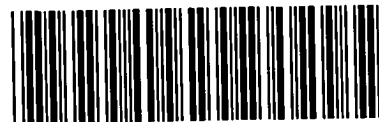
1107779

The Childcare and Community Centres, Ashton and District
(A company limited by guarantee)

Trustees' Report and Financial Statements

31 July 2019

WEDNESDAY



A8JL8P2Y

A07

04/12/2019

#144

COMPANIES HOUSE

The Childcare and Community Centres, Ashton and District
Report and accounts
Contents

	Page
Charity information	1
Trustees' report	3
Independent examiners' report	8
Statement of financial activities	9
Balance sheet	10
Statement of cash flows	11
Notes to the financial statements	12

Trustees' Annual Report (Incorporating the Director's Report)

Year Ended 31 July 2019

The Trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the Charity for the year ended 31 July 2019.

Reference and Administrative Details

Registered charity name	The Childcare and Community Centres, Ashton and District
<i>Operating as</i>	The Childcare and Community Centres, Ashton and District
Charity registration number	1107779
Company registration number	05262454
Registered office	Hilton Street Ashton-in-Makerfield Wigan WN4 8PD

The Trustees

The Trustees who served the Charity during the period were as follows;

Chairperson:	Mr Geoff Urwin
President:	Mr Robert Bradley
Treasurer:	Mr William Tollet
Members:	Mrs Winnie Burns Mr Kevin Parr (resigned 22/05/2019) Mrs Vicky Johnson Ms Danuta Kubica (appointed 25/09/2019) Ms Lisa Victoria Johnson (appointed 31/10/2018; resigned 25/09/2019) Mr Gerry Whittle (appointed 08/02/2018; resigned 14/06/2018)
Staff Members:	Mrs Susan Benson – Chief Executive Mrs Lisa Fisher – Finance Manager Mrs Susan Marsh - Administrator
Secretary:	Mrs Susan Benson
Independent Examiner:	Hobday-Stevens Limited Shaw House 1 Shaw Street Ashton-under-Lyne OL6 6QJ

Bankers:

The Co-operative Bank plc
PO Box 250
Skelmersdale
WN8 6WT

Barclays Bank plc
Victoria Buildings
6 Market Place
Wigan
WN1 1QS

Solicitors:

Alker, Ball, Healds Solicitors
Sovereign Business Park
A1 Sovereign Business Park
Kingscroft Court
Wigan
WN1 3AP

Structure, Governance and Management

The Organisation

The Childcare and Community Centres, Ashton and District is a voluntary organisation, a company limited by guarantee registered in England & Wales and, a registered charity. The organisation disaffiliated from YMCA England in March 2019 to become the registered charity The Childcare and Community Centres, Ashton and District.

There has been a YMCA in Ashton in Makerfield since 1905 and in 1993 the organisation moved into their Hilton Street premises. The principal activity is a 113 place childcare setting, including; Breakfast, After School and Holiday Clubs, room hire facilities, including a large multi-purpose hall, computer suite and meeting rooms.

The Bolton Road premises is currently for sale/rent as this is surplus to requirements.

The Childcare and Community Centres Board of Trustees meet bi-monthly and sub-committees are convened for HR, marketing, fundraising and finance as and when required.

Appointment of Trustees

The organisation is actively looking to recruit trustees, especially from a fundraising and marketing background. We welcome people from all denominations to apply to become a trustee the applicants are interviewed then asked to attend a Board meeting to reach a mutual agreement to accept onto the Board.

New Trustees are provided with a copy of the Memorandum and Articles, Charity Commission guidance "The essential trustee: what you need to know, what you need to do. According to the Trustees specialism, the Strategic Plan, Business Plans, Accounts and Sub-group information are discussed.

Organisation Structure

The Trustees and CEO are responsible for the strategic direction and policy of the Charity. Trustee members are from a variety of professional backgrounds relevant to the work of the Charity. The Chief Executive and management team of three are in attendance at Board Meetings but, have no voting rights.

The Chief Executive is appointed by the Trustees to manage the day to day operation of the Charity and to facilitate effective operations. A scheme of delegation is in place, with day to-day responsibility for the provision of services resting with the Chief Executive, supported by the Board and Senior Management teams. The Chief Executive is responsible for ensuring that the Charity delivers the services specified and that key performance indicators are met.

Our Mission Statement

The Childcare and Community Centres aims to meet the social, physical, spiritual and educational needs, of groups and individuals in their community, through developing and offering, quality, based initiatives, activities and programmes, in order that people can truly belong, contribute and thrive.

Objects of the organisation

1. To further or benefit the residents of Ashton in Makerfield and the neighbourhood, without distinction of sex, sexual orientation, race or of political, religious or other opinions by associating together the said residents and the local authorities, voluntary and other organisations in a common effort to advance education and to provide facilities in the interests of social welfare for recreation and leisure time occupation with the objective of improving the conditions of life for the residents.

2. To enhance the development and education for children primarily under statutory school age by encouraging parents to understand and provide for the needs of their children by offering appropriate play, education, care facilities and development courses, together with promoting parents to become involved in community groups, ensuring that such groups offer opportunities for all children, whatever their race, culture, religion, means or ability. Encouraging the study of the needs of such children and their families while promoting the public interest in and recognition of such needs.
3. To relieve poverty, particularly amongst those who are homeless and who may have health issues or, experienced domestic abuse, by the provision of support and, such other services as may be appropriate.

Public Benefit

The Childcare and Community Centres Board has considered the guidance on public benefit issued by the Charity Commission and is satisfied that the Charity's activities do provide wider public benefits. Board members consider and review how planned activities contribute to the aims and objectives they have set for the Charity.

Payment of Board Members

No fees or remuneration have been paid to any member or board member of the Association during the current year.

Risk Management

The Trustees have assessed the major risks to which the Charity is exposed, in particular those relating to operation and finance of the organisation and are satisfied that procedures and systems are in place to mitigate exposure to the risk.

Specialist charity insurers understand the needs of the organisation and additional policies have been purchased offering legal advice and HR support to mitigate risk.

The aims of this risk management process are:

1. Improved management information leading to more informed decision making
2. Evidence that the organisation is being effectively managed
3. Ensure that everyone is aware of risk and that risk management is their responsibility
4. Improve skill sets / motivation of staff
5. Reduce losses arising from workplace accidents and illnesses
6. Support strategic planning
7. Achieve cost savings
8. Influence internal and external stakeholders

A risk register is compiled and monitored and contains the principal perceived risks to the organisation.

Key Objectives and Activities

- Ensure the nursery operates to the highest standards and be a leader in new innovations and continue to improve occupancy
- Purchase further children's nursery
- Expand room hire opportunities
- Develop provision in the interest of social welfare and improving life conditions
- Obtain funding which is responsive to customer requests and needs

Activities and Results

Nursery /afterschool provision for children 8 weeks to 11 years

The number of children attending the nursery has remained constant. Staff undertake ongoing training and development and the premises are continually updated and improved. Children are offered swimming lessons, mini dance instruction by a qualified instructor, cooking sessions and physical education once a week. The nursery is open from 7.00am until 6.30pm, offering parents greater flexibility in their working life. The nursery manager has introduced "Our Schools app" which allows speedy communication between the nursery and parents and also reduces carbon emissions via less paper wastage and photocopier use. A senior member of staff attends Practitioner Support Network meetings as our educational lead to moderate quality across local settings; the learning derived from this attendance is then implemented into the setting.

Room Hire

Provide secure room hire with an established concierge facility whereas local comparable room hire does not.

Employability, advance and guidance

Utilising funding from Awards for All, we offer a drop in facility on Tuesday and Wednesday for job search.

IT Course for Beginners

Utilising funding from Awards for All, we offer a bookable beginners course two days per week. This course is run by volunteers.

Breast Cancer Support Group

Supportive group for Breast Cancer, monthly group, last Monday of each month.

Dementia Support Group

First Tuesday of each month, monthly group.

Diamond Club (befriending for over 55's)

First Monday of each month.

Health & Fitness

Weekly keep fit sessions.

Tea Dance

Fortnightly dance sessions in the afternoon

Shared Reading Group

Program for parents and carers to share books with their children

Sit Be Fit

Weekly session chair based exercise.

Photo Walks and Wellbeing

Photographic arts weekly session

Collection point for local food bank

Drop off food items and collected by local charity to distribute.

Collection point for YMCA charity shop

Collection bin located in reception, weekly collections.

Housing

Own three properties, which are rented out at an affordable rent to members of the community.

Reserves Policy

The organisation understands the financial environment at present and considered the following:

- Funds to allow for unforeseen emergencies
- Unforeseen day to day operational costs
- Grant income not being renewed
- Planned commitments which may need higher levels of reserves
- Need to fund short-term deficits in a cash budget

Due to the continual changing needs of the organisation, the financial position of the Charity may change or plans may alter so this policy is not static and liable to change.

The Trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets held by the Charity, should be approximately three months of expenditure.

Current unrestricted funds (not invested in tangible fixed assets) amount to £579,826 which is above the target of three months expenditure of £270,000.

Plans for Future Periods

The aim of the Charity is to break even or achieve a surplus, prices are kept competitively so that as many members as of the community can enjoy.

Identified an additional children's nursery which would also allow the opportunity to develop further community projects.

Trustees' responsibilities in relation to the financial statements

The trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 (Financial Reporting Standard 102 and applicable law). Under company law the trustees must not approve the financial statements unless they are satisfied that they 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 the income and expenditure, 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;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the charity 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Disclosure of information to independent examiners

Each person who was a director at the time this report was approved confirms that:

- so far as he is aware, there is no relevant information of which the charity's independent examiner is unaware; and
- he has taken all the steps that he ought to have taken as a director in order to make himself aware of any relevant information and to establish that the charity's independent examiner is aware of that information.

The Trustees' Annual Report was approved on 27/11/19 and signed on behalf of the Board of Trustees by:



Geoff Urwin, Chair of Trustees

Date: 27/11/19

The Childcare and Community Centres, Ashton and District
Independent examiners' report
to the member of The Childcare and Community Centres, Ashton and District

I report on the unaudited accounts of The Childcare and Community Centres, Ashton and District for the year ended 31 July 2019 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

I am qualified to undertake the examination, being a qualified member of the Institute of Chartered Accountants in England and Wales (ICAEW).

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 requirement of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

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



Stephanie Stevens
(Independent Examiner)

Shaw House
1 Shaw Street
Ashton-under-Lyne
OL6 6QJ

Date: 30/10/19

The Childcare and Community Centres, Ashton and District
Statement of financial activities
for the year ended 31 July 2019

	Notes	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Income and endowments from:					
Donations and legacies	4	-	-	-	500
Charitable activities	5	615,771	5,054	620,825	598,630
Other trading activities	6	33,747	1,503	35,250	38,896
Investments	7	3,325	-	3,325	1,464
Total		652,843	6,557	659,400	639,490
Expenditure on:					
Raising funds	8	3,272	-	3,272	1,691
Charitable activities	9	447,723	7,004	454,727	434,114
Other	10	194,773	-	194,773	194,977
Total		645,768	7,004	652,772	630,782
Net income		7,075	(447)	6,628	8,708
Transfers between funds	18	938	(938)	-	-
Net movement in funds		8,013	(1,385)	6,628	8,708
Reconciliation of funds:					
Total funds brought forward	17	1,352,560	5,884	1,358,444	1,349,736
Total funds carried forward		1,360,573	4,499	1,365,072	1,358,444

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

The Childcare and Community Centres, Ashton and District
Balance sheet
as at 31 July 2019

	Notes	Unrestricted £	Restricted £	2019 £	2018 £
Fixed assets:					
Tangible assets	14	780,747	-	780,747	812,239
		<u>780,747</u>	<u>-</u>	<u>780,747</u>	<u>812,239</u>
Current assets:					
Debtors	15	32,474	-	32,474	13,695
Cash at bank and in hand		581,024	6,479	587,503	565,992
		<u>613,498</u>	<u>6,479</u>	<u>619,977</u>	<u>579,687</u>
Liabilities:					
Creditors: amounts falling due within one year	16	(33,672)	(1,980)	(35,652)	(33,482)
Net current assets		<u>579,826</u>	<u>4,499</u>	<u>584,325</u>	<u>546,205</u>
Total assets less current liabilities		<u>1,360,573</u>	<u>4,499</u>	<u>1,365,072</u>	<u>1,358,444</u>
Net assets		<u>1,360,573</u>	<u>4,499</u>	<u>1,365,072</u>	<u>1,358,444</u>
The funds of the charity:					
Unrestricted income funds	17	1,360,573	-	1,360,573	1,352,560
Restricted income funds	17	-	4,499	4,499	5,884
Total charity funds		<u>1,360,573</u>	<u>4,499</u>	<u>1,365,072</u>	<u>1,358,444</u>

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 (the 2011 Act) and that an independent examination is needed.

The trustees are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The trustees have acknowledged on the balance sheet as at 31 July 2019 their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

Geoff Urwin

Geoff Urwin
Director

Approved by the board on

27/11/19.

The Childcare and Community Centres, Ashton and District
Statement of Cash Flows
for the year ended 31 July 2019

	Notes	2019 £	2018 £
Cash flows from operating activities:			
<i>Net cash provided by/ (used in) operating activities</i>		23,409	42,409
Cash flows from investing activities:			
Payments to acquire tangible fixed assets	14	(1,898)	(10,831)
<i>Net cash provided by/ (used in) investing activities</i>		21,511	31,578
Cash and cash equivalents at the beginning of the reporting period		565,992	534,414
Cash and cash equivalents at the end of the reporting period		587,503	565,992
Net income/ (expenditure) for the reporting period		6,628	8,708
Adjustments for:			
Depreciation	14	33,390	33,134
(Increase)/decrease in debtors	15	(18,779)	6,232
Increase/(decrease) in creditors	16	2,170	(5,665)
<i>Net cash provided by/ (used in) operating activities</i>		23,409	42,409
Analysis of cash and cash equivalents			
Cash at bank		587,503	565,992
Total cash and cash equivalents		587,503	565,992

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

1 Summary of significant accounting policies

Basis of preparation

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 2016) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The Charity 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 note(s).

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

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.

For legacies, entitlement is taken as the earlier of the date on which either: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance of the provision of specified services is deferred until the criteria for income recognition is met.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), general volunteer time is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the Charity's work or for specific projects being undertaken by the Charity.

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses.

Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold land and buildings	over 50 years
Equipment and fixtures	over 4 years
Freehold properties	over 50 years

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Legal status of the Charity

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £10 per Trustee of the Charity.

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

3 Critical accounting estimates and judgements

The preparation of the financial statements required 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.

4 Income from donations and legacies

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Grants	-	-	-	500
	-	-	-	500

5 Income from charitable activities

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Health and fitness	804	-	804	866
Holiday club	1,418	-	1,418	4,459
Ladies association	228	-	228	226
Membership fees	52	-	52	44
Grants	-	5,054	5,054	17,464
Nursery	611,429	-	611,429	573,319
Swimming	1,840	-	1,840	1,962
Training	-	-	-	290
	615,771	5,054	620,825	598,630

6 Income from other trading activities

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Attendance takings	-	1,253	1,253	-
Breast cancer support group	1,197	-	1,197	-
Dancing	791	-	791	817
Empty homes rent	3,686	-	3,686	5,463
Fundraising	1,412	-	1,412	1,538
Rental income	8,115	-	8,115	9,593
Room hire	15,592	-	15,592	17,525
Sundry income	2,921	250	3,171	3,377
Uniforms	33	-	33	583
	33,747	1,503	35,250	38,896

7 Investment income

	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Bank interest receivable	3,325	-	3,325	1,464
	3,325	-	3,325	1,464

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

8 Expenditure on raising funds	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Advertising and publicity	2,679	-	2,679	929
Fundraising	593	-	593	762
	3,272	-	3,272	1,691

9 Expenditure on charitable activities	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Breast cancer support group	1,042	-	1,042	-
Brighter Borough grant	-	-	-	781
Dementia Friendly Community grant	-	-	-	-
Dance class	660	-	660	720
Equipment	10	225	235	492
Food purchases for activities	16,483	-	16,483	16,327
General session expenses	-	1,133	1,133	1,107
Ground rent	1,200	-	1,200	1,200
Heat, light and water	15,844	-	15,844	14,032
Holiday Club	1,497	-	1,497	2,135
Instructor Costs	-	1,440	1,440	-
Insurance	10,166	-	10,166	11,771
Licences and affiliation fees	2,189	182	2,371	4,062
Minibus	1,746	-	1,746	(8,276)
Nursery refurbishment and equipment	5,578	-	5,578	4,741
Professional fees	-	-	-	3,600
Repairs and maintenance	14,762	2,249	17,011	18,864
Room hire	-	1,447	1,447	1,754
Stationery, postage and telephone	6,593	-	6,593	6,985
Sundry expenses	3,417	128	3,545	4,325
Swimming	1,166	-	1,166	1,049
Training	1,668	90	1,758	1,025
Training department expenses	-	-	-	2,952
Travel	178	-	178	125
Uniforms	-	-	-	529
Volunteer expenses	-	110	110	615
Wages and salaries - Direct	358,775	-	358,775	338,376
Waste disposal and cleaning	4,749	-	4,749	4,823
YPLA bursary	-	-	-	-
	447,723	7,004	454,727	434,114

10 Other expenditure	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Accountancy fees	3,020	-	3,020	3,020
Bad debts	624	-	624	(891)
Bank charges	150	-	150	380
Depreciation	33,390	-	33,390	33,134
Professional fees	4,686	-	4,686	15,313
Wages and salaries - Support	152,903	-	152,903	144,021
	194,773	-	194,773	194,977

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

11 Net income/ (expenditure) for the year	2019	2018
	£	£
This is stated after charging:		
Depreciation of owned fixed assets	33,390	33,134
Independent examiners' fee	3,020	3,020
Other accounting services	-	-

12 Staff costs	Unrestricted	Restricted	Total 2019	Total 2018
	£	£	£	£
Wages and salaries	477,100	-	477,100	456,908
Social security costs	28,112	-	28,112	22,223
Other pension costs	6,466	-	6,466	3,266
	<u>511,678</u>	<u>-</u>	<u>511,678</u>	<u>482,397</u>

Average number of employees during the year	Number	Number
	2019	2018
Admin	7.0	7.0
Nursery and young people care	<u>22.0</u>	<u>25.0</u>
	<u>29.0</u>	<u>32.0</u>

No employees had employee benefits in excess of £60,000.

The charity trustees were not paid, nor received any other benefits from employment with the charity in the year. No charity trustee received payment for professional or other services supplied to the charity.

Payments totalling £nil (2018: £nil) were made to the Board of Management to reimburse for travelling costs incurred on behalf of the charitable company. There were no other payments made to any member of the Board of Management except to reimburse them for costs incurred on behalf of the charitable company.

13 Government grants

Income from government grants comprises of grants made by local authorities to fund projects in line with the charities objectives. See the 'analysis of charitable funds' note for more information regarding the amounts of these grants.

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

14 Tangible fixed assets

	Freehold Land and buildings <i>At cost</i> £	Properties <i>At cost</i> £	Equipment, Fixtures and Motor Vehicles <i>At cost</i> £	Total £
Cost or valuation				
At 1 August 2018	1,219,561	108,632	257,979	1,586,172
Additions	-	-	1,898	1,898
Disposals	-	-	-	-
At 31 July 2019	1,219,561	108,632	259,877	1,588,070
Depreciation				
At 1 August 2018	522,183	6,519	245,231	773,933
Charge for the year	24,391	2,173	6,826	33,390
On disposals	-	-	-	-
At 31 July 2019	546,574	8,692	252,057	807,323
Carrying amount				
At 31 July 2019	672,987	99,940	7,820	780,747
At 31 July 2018	697,378	102,113	12,748	812,239

15 Debtors	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Trade debtors	2,356	-	2,356	3,016
Other debtors	19,500	-	19,500	-
Prepayments and accrued income	10,618	-	10,618	10,679
	32,474	-	32,474	13,695

Included in other debtors is a deposit of £19,500 which was paid on 3rd July 2019 as a deposit for a nursery business, to be purchased as a share sale. This deposit is refundable if the sale does not proceed. Negotiations are ongoing.

16 Creditors: amounts falling due within one year	Unrestricted £	Restricted £	Total 2019 £	Total 2018 £
Trade creditors	1,095	-	1,095	1,627
Other creditors	11,963	-	11,963	7,623
Accruals and deferred income	20,614	1,980	22,594	24,232
	33,672	1,980	35,652	33,482

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

17 Analysis of charitable funds

Analysis of movements in unrestricted funds

	At 1 August 2018	Incoming resources	Resources expended	Transfers	At 31 July 2019
General fund	1,142,660	652,843	(645,768)	938	1,150,673
Designated funds	209,900	-	-	-	209,900
	1,352,560	652,843	(645,768)	938	1,360,573

Name of unrestricted fund	Description, nature and purpose of the fund
General fund	The 'free reserves' after allowing for all designated funds.
Designated funds	These funds are for repairs and maintenance to the Hilton Street property and a new minibus.

Analysis of movements in restricted funds

	At 1 August 2018	Incoming resources	Resources expended	Transfers	At 31 July 2019
Deal for Communities	1,281	293	(676)	(610)	288
Dementia Friendly	128	983	(1,062)	-	49
Main Grant	170	-	(149)	-	21
DFC Grant - hall refurb	2,249	-	(2,249)	-	-
DFC Grant - sit be fit	2,056	628	(1,520)	-	1,164
DFC Grant - shared reading	-	1,615	(123)	-	1,492
DFC Grant - tea dance	-	1,058	(1,010)	-	48
Coop Funding	-	710	(215)	(328)	167
Skelton Funding	-	1,270	-	-	1,270
	5,884	6,557	(7,004)	(938)	4,499

Name of restricted fund	Description, nature and purpose of the fund
Dementia Friendly	Grant was given to start the Dementia friendly group for people suffering with dementia and their carer's.
Main Grant	This grant was given to help set the IT room up with everything needed to start a job club – computers, printers, stationery, volunteer's expenses to deliver the group, worked with the local job centre to get attendee's.
DFC Grant - Diamond group	Grant to start an over 65s luncheon club.
DFC Grant - hall refurb	This grant was for the refurbishment of the hall.
DFC Grant - sit be fit	Sessions running chair based exercises.
DFC Grant - Tea Dance	Grant to provide fortnightly tea dance events
DFC Grant - Shared Reading	Programme for children and carers to share books. The grant was to provide materials, costumes and books.
Co-Op Funding	Grant to provide photo walks and wellbeing group aimed at those who are socially isolated.
Skelton Charity	Grant to purchase a sound system for the older peoples groups.

The Childcare and Community Centres, Ashton and District
Notes to the Accounts
for the year ended 31 July 2019

18 Transfers between funds

From fund	To fund	Reason	Amount £
Deal for communities	General	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use	610
Coop funding	General	Purchase of fixed assets with restricted funds, that no longer have any restriction over their use	328
			<hr/> 938 <hr/>

19 Defined benefit pension plans

The amount recognised in income or expenditure as an expense in relation to the defined contribution plans was £6,466 (2018: £3,266). At 31 July 2019 no amounts were outstanding (2018: £nil).

20 Related party transactions

SB Electrical & Security Limited, a company in which the director is the spouse of the Chief Executive provided repair and maintenance services in the year totalling £1,931 (2018: £1,787).

21 Presentation currency

The financial statements are presented in Sterling.

22 Legal form of entity and country of incorporation

The charitable company is incorporated in England and Wales. It is limited by guarantee and has no share capital.

23 Principal place of business

The address of the charity's principal place of business and registered office is:

Hilton Street
Ashton-in-Makerfield
Wigan
WN4 8PD

24 Post balance sheet events

On 16th July 2019, a sale was agreed for the property owned on John Street. The property subsequently sold for £60,000 (before fees) on 6th September 2019.

On 16th October 2019, a valuation of the property at Hilton Street was carried out by Pinders Professional & Consultancy Services Ltd. The valuation of the property at this date was deemed to be £375,000. The Trustees will establish a revaluation policy for the Charity and this will be reflected as appropriate in the 31st July 2020 accounts.

25 Contingent liabilities

The company is currently in dispute with Gazprom for the sum of £4,700 in relation to a historical gas bill that has been issued. At the time of the accounts signing, there was no agreement of the amount of any settlement.

The Childcare and Community Centres, Ashton and District
Detailed Statement Of Financial Activity
for the year ended 31 July 2019

	Unrestricted 2019 £	Restricted 2019 £	TOTAL 2019 £	TOTAL 2018 £
Income				
Attendance takings	-	1,253	1,253	-
Bank interest receivable	3,325	-	3,325	1,464
Breast cancer support group	1,197	-	1,197	-
Dancing	791	-	791	817
Empty homes rent	3,686	-	3,686	5,463
Fundraising	1,412	-	1,412	1,538
Grants	-	5,054	5,054	17,964
Health and fitness	804	-	804	866
Holiday club	1,418	-	1,418	4,459
Ladies association	228	-	228	226
Membership fees	52	-	52	44
Nursery	611,429	-	611,429	573,319
Rental income	8,115	-	8,115	9,593
Room hire	15,592	-	15,592	17,525
Sundry income	2,921	250	3,171	3,377
Swimming	1,840	-	1,840	1,962
Training	-	-	-	290
Uniforms	33	-	33	583
	<u>652,843</u>	<u>6,557</u>	<u>659,400</u>	<u>639,490</u>

The Childcare and Community Centres, Ashton and District
Detailed Statement Of Financial Activity
for the year ended 31 July 2019

	Unrestricted 2019 £	Restricted 2019 £	TOTAL 2019 £	TOTAL 2018 £
Expenses				
Accountancy fees	3,020	-	3,020	3,020
Advertising and publicity	2,679	-	2,679	929
Bad debts	624	-	624	(891)
Bank charges	150	-	150	380
Breast cancer support group	1,042	-	1,042	-
Brighter Borough grant	-	-	-	781
Dance class	660	-	660	720
Depreciation	33,390	-	33,390	33,134
Equipment	10	225	235	492
Food purchases for activities	16,483	-	16,483	16,327
Fundraising	593	-	593	762
General session expenses	-	1,133	1,133	1,107
Ground rent	1,200	-	1,200	1,200
Heat, light and water	15,844	-	15,844	14,032
Holiday Club	1,497	-	1,497	2,135
Instructor costs	-	1,440	1,440	-
Insurance	10,166	-	10,166	11,771
Licences and affiliation fees	2,189	182	2,371	4,062
Minibus	1,746	-	1,746	(8,276)
Nursery refurbishment and equipment	5,578	-	5,578	4,741
Professional fees	4,686	-	4,686	18,913
Repairs and maintenance	14,762	2,249	17,011	18,864
Room hire	-	1,447	1,447	1,754
Stationery, postage and telephone	6,593	-	6,593	6,985
Sundry expenses	3,417	128	3,545	4,325
Swimming	1,166	-	1,166	1,049
Training	1,668	90	1,758	1,025
Training department expenses	-	-	-	2,952
Travel	178	-	178	125
Uniforms	-	-	-	529
Volunteer expenses	-	110	110	615
Wages and salaries - Direct	358,775	-	358,775	338,376
Wages and salaries - Support	152,903	-	152,903	144,021
Waste disposal and cleaning	4,749	-	4,749	4,823
YPLA bursary	-	-	-	-
	645,768	7,004	652,772	630,782
Net income	7,075	(447)	6,628	8,708