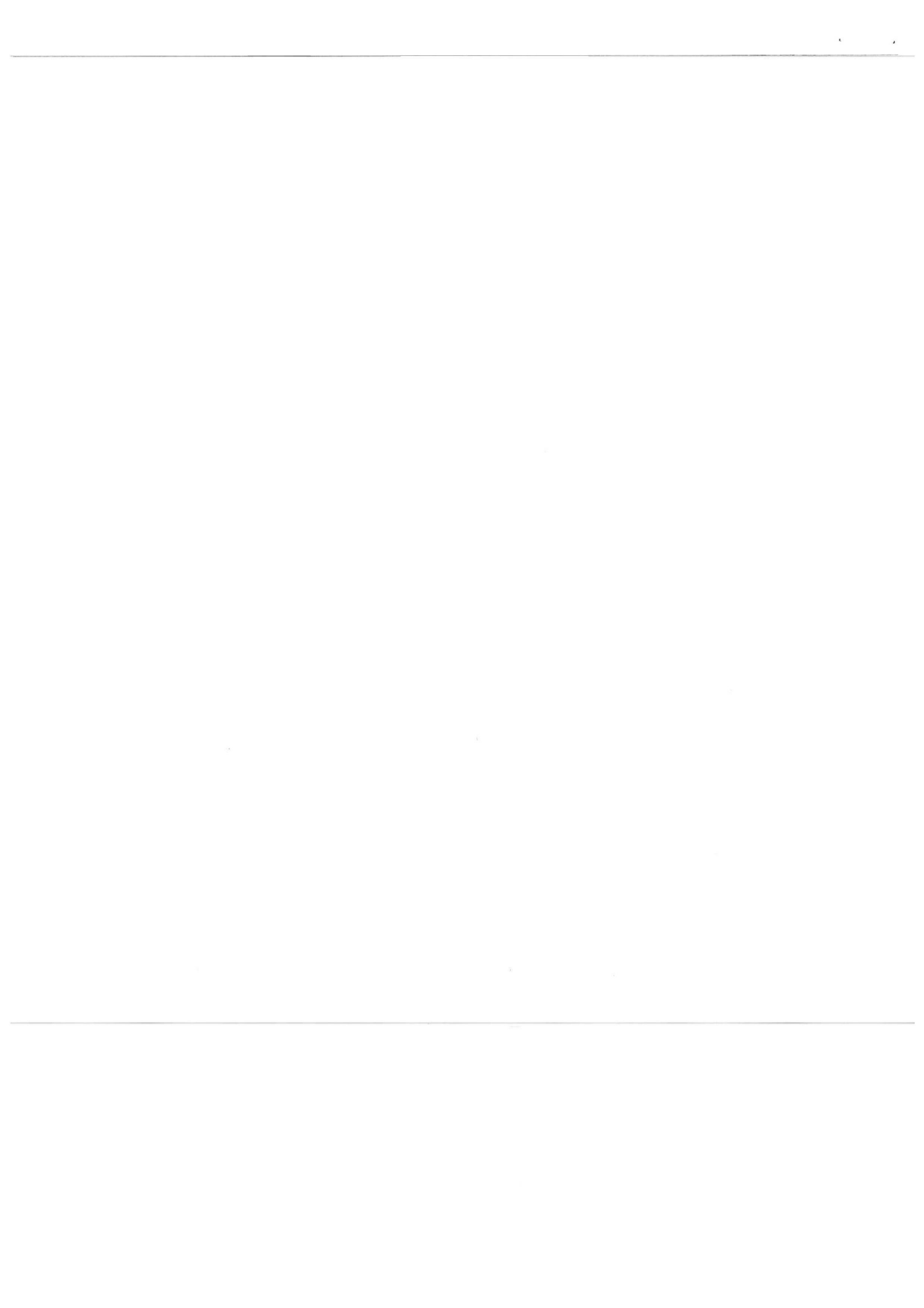


The Charity Registration Number is :- 1014813

CHILDREN CARE CENTRE

Report and Accounts

31-Mar-2023



# CHILDREN CARE CENTRE

## Report and accounts for the year ended 31 March 2023

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## CHILDREN CARE CENTRE

**Charity name** CHILDREN CARE CENTRE

**Charity registration number** 1014813

**Principal office** 86 Hampton Road  
Forest Gate  
London  
E7 0NU

**Registered office** 86 Hampton Road  
Forest Gate  
London  
E7 0NU

**Trustees** Mr I Y Kaba  
Mr Y M Karmadi  
Mr Y Y Shikora

**Secretary/ Treasurer** Mr Y M Karmadi

**Bankers** Natwest Bank  
Ground Floor  
1-11 Broadway, Stratford  
London  
E15 4BQ

Bank of Baroda  
Aldgate East Branch  
128 Commercial Road  
Aldgate East  
London  
E1 1NL

**Auditors** Lall Ondhia Ltd  
Chartered Certified Accountant  
Charter House  
8-10 Station Road  
Manor Park, London  
E12 5BT

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## **CHILDREN CARE CENTRE**

### **Trustees' Annual Report for the year ended 31 March 2023**

The Trustees present their Report and Accounts for the year ended 31 March 2023.

#### **Objectives and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

The objects of the charity are set out in the charity's trust deed and are summarised as follows:

Children Care Centre was constituted under a trust deed dated 29 September 1992 as Children Care centre the Amod and Amended name by supplemental deed dated 16 August 1995 to Children Care Centre. The object of the trust is to relieve the poverty and Sickness of and advance the education of children at the Amod, district Bharuch, Gujarat, India orphanage by the provision of facilities and equipment's including medicine and food. However, the trustees are in the process of revising the constitution and objectives under the supervision of the Charity Commission. It is anticipated this to be finalised in the current year.

#### **The main activities undertaken during the year to further the charity's purpose for the public benefit**

During the year, the charity did not provide any funds due to the management issues at the Bacho Ka Ghar Amod.

#### **The main achievements and performance of the charity during the year**

Whilst the revenue has decreased during the year compared to the previous year's revenue and no grants were provided to the Bacho Ka Ghar Amod, the emphasis has been the improvement to the constitution of the charity. The trustees undertook to renovate its property portfolio to ensure sustainability of the future rental stream.

#### **Fundraising activities during the year.**

The charity operates by collecting donation from within United Kingdom. However, during the year limited donation activity was undertaken whilst concentrating to strengthen the compliance aspects.

The trustees are very grateful to the numerous volunteers who have helped the charity with their valuable time and to all the donors during the year. There have been no other fundraising activities.

#### **Volunteers**

Most of the Charity's activities involve volunteers for the delivery of its charitable purpose. We are, as always, grateful to these volunteers for their support.

#### **Post year end**

The trustees are continuing to work with the Charity Commission with a view to successfully achieve constitutional changes in the coming year.

#### **Governance, structure and management of the charity**

##### ***The methods used to recruit and appoint new charity trustees.***

New trustees are selected as per the Trust Deeds provision. They are appointed by resolution of the Trustees as stated in the governing document.

Trustees are selected through charities network of prominent personalities within the community with appropriate skill set and capacity.

#### **The policies and procedures for the induction and training of trustees.**

Following appointment, new trustees are introduced to their new role and given copies of the governing document, copy of the most "The Essential Trustee" guidance booklet and a guide to the policies and procedure adopted by our Charity.

A number of publications from Charity Commission are also provided including the guidance on charities and public benefit and on advancement of religion for public benefit.

#### **The charity's organisational structure**

The Charity comprised of 3 trustees who were responsible for the general control and management of the charity. Trustees gave their time freely and receive no remuneration or other financial benefit.

The trustees met on monthly basis and as necessary during the year for decision taking in relation to running the charity.

Secretary is responsible of daily affairs of the charity.

## CHILDREN CARE CENTRE Trustees' Annual Report for the year ended 31 March 2023

### *Risk management*

The trustees have a duty to identify and review the risks to which the Charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. The trustees were at the year end satisfied that systems were in place, or arrangements in hand to manage the risks that have been identified.

Trustees endeavour to monitor the use of fund by Bacho Ka Ghar Amod periodically to their satisfaction to ensure the funds are used for intended purpose. Having identified management issues at Bacho Ka Ghar Amod, the charity has ceased granting any further funds until the matter is resolved.

The trustees have examined the major strategic, business and operational risks which the charity faces and believe that they have established systems to mitigate the risks.

### *Investment powers and restrictions*

The income, properties and all assets of the trust are applied by the trustees solely towards the aim and objects of the trust and to manage, improve and maintain all or any part of land and property of the trust or carry out new work as approved by the Trustees.

### Financial review

#### *The charity's financial position at the end of the year ended 31 March 2023*

The financial position of the charity at 31 March 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

|  | 2023<br>£        | 2022<br>£        |
|--|------------------|------------------|
| Net income before revaluation  | 120,816          | 132,374          |
| Revaluation gain during the year   | -                | -                |
| Net income   | 120,816          | 132,374          |
| Unrestricted Revenue Funds available for the general purposes of the charity | 2,729,072        | 2,608,256        |
| Unrestricted revaluation reserve   | 2,760,744        | 2,760,744        |
| <b>Total Unrestricted Funds</b>  | <b>5,489,816</b> | <b>5,369,000</b> |
| Restricted revaluation reserve   | -                | -                |
| <b>Total Restricted Funds</b>  | <b>-</b>         | <b>-</b>         |
| <b>Total Funds</b>   | <b>5,489,816</b> | <b>5,369,000</b> |

#### *Financial review of the position at the reporting date, 31 March 2023*

The trustees are satisfied with the financial statements as at the year end however the uncertainty remains due to adverse economic downturn.

### *Policies on reserves.*

The trustees are committed to maintain an adequate, justified and reasonable level of reserve in line with the guidance from the Charity Commission and governing documents. It is trustees' aim to ensure that reserves are available equivalent to three month's running cost.

### *Availability and adequacy of assets of each of the funds*

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

### *Statement as to disclosure of information to auditors*

The trustees state that so far as each of the trustees at the time, this report is approved and are aware:-

- a) There is no relevant audit information of which the auditors are unaware, and
- b) The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and establish that the auditors are aware of that information.

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**CHILDREN CARE CENTRE**  
**Trustees' Annual Report for the year ended 31 March 2023**

**Statement of Trustees' Responsibilities**

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity 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 apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue to operate.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act 2011. 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.

This report was approved by the board of trustees on 31st July 2023.



YM Karmadi  
Trustee

## **CHILDREN CARE CENTRE**

*Independent auditors' report*

*to the trustees of CHILDREN CARE CENTRE*

### **Opinion**

We have audited the financial statements of Children Care Centre (the 'charity') for the year ended 31 March 2023 which comprise Statement of Financial Activities, Balance Sheet and notes to the financial statements, 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 charity's affairs as at 31 March 2023 and of its incoming resources and application of resources 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 Charities Act 2011.

### **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.

### **Conclusion 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 issues.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Trustees 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.

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

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## **CHILDREN CARE CENTRE**

*Independent auditors' report*

*to the trustees of CHILDREN CARE CENTRE*

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement within the trustees' annual report the trustees 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**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <https://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 charity's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Harsh Santilal Ondhia  
(Senior Statutory Auditor)

for and on behalf of

Lall Ondhia Ltd

Chartered Certified Accountant

Accountants and Statutory Auditors

Date: 31st July 2023

Charter House  
8-10 Station Road  
Manor Park  
London  
E12 5BT

## CHILDREN CARE CENTRE - Balance Sheet as at 31 March 2023

|  | Notes | 2023<br>£        | 2022<br>£        |
|--|-------|------------------|------------------|
| <b>Fixed assets</b>  |       |                  |                  |
| Tangible assets  | 5     | -                | 349              |
| Investments held as fixed assets   | 6     | 4,773,673        | 4,693,673        |
| <b>Total fixed assets</b>  |       | <b>4,773,673</b> | <b>4,694,022</b> |
| <b>Current assets</b>  |       |                  |                  |
| Debtors  | 7     | 4,990            | 10,114           |
| Cash at bank and in hand   |       | 720,413          | 690,173          |
| Statement of Financial Activities - Prior Year statement                                 |       |                  |                  |
| <b>Total current assets</b>  |       | <b>725,403</b>   | <b>700,288</b>   |
| <b>Creditors: amounts falling due within one year</b>                                    | 8     | <b>(9,260)</b>   | <b>(25,310)</b>  |
| <b>Net Current Assets</b>  |       | <b>716,143</b>   | <b>674,978</b>   |
| <b>The total of net assets of charity</b>  |       | <b>5,489,816</b> | <b>5,369,000</b> |
| <b>The total of net assets of charity is funded by the fund of charity as follows :-</b> |       |                  |                  |
| <b>Restricted funds</b>  |       |                  |                  |
| <b>Unrestricted Funds</b>  |       |                  |                  |
| Unrestricted Revenue Funds   | 10    | 2,729,072        | 2,608,256        |
| Unrestricted Revaluation Reserve   | 10    | 2,760,744        | 2,760,744        |
|  |       | 5,489,816        | 5,369,000        |
| <b>Total charity funds</b>   |       | <b>5,489,816</b> | <b>5,369,000</b> |

Approved by the board of trustees on 31st July 2023



YM Karmadi  
Trustee

The notes attached on pages 9 to 15 form an integral part of these accounts.

## CHILDREN CARE CENTRE - Statement of Financial Activities for the year ended 31 March 2023

### Statement of Financial Activities for the year ended 31 March 2023

|  |    | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--|----|--|--|--|--|--|--|
| <b>Incoming resources:</b>                               |    |  |  |  |  |  |  |
| Donations  | 12 | 31,558   | -  | 31,558                                   | 44,979   | 8,950  | 53,929                                 |
| Investments  | 13 | 228,430  | -  | 228,430                                  | 224,306  | -  | 224,306                                |
| <b>Total income</b>                                      |    | <b>259,988</b>                                     | <b>-</b>   | <b>259,988</b>                           | <b>269,286</b>                                   | <b>8,950</b>                                   | <b>278,236</b>                         |
| Statement of Financial Activities - Prior Year statement |    |  |  |  |  |  |  |
| Raising funds  | 19 | 115,705  | -  | 115,705                                  | 49,675   | -  | 49,675                                 |
| Charitable activities                                    | 18 | 23,118   | -  | 23,118                                   | 86,713   | 8,950  | 95,663                                 |
| Depreciation   | 20 | 349  | -  | 349                                      | 524  | -  | 524                                    |
| <b>Total expenditure</b>                                 |    | <b>139,172</b>                                     | <b>-</b>   | <b>139,172</b>                           | <b>136,912</b>                                   | <b>8,950</b>                                   | <b>145,862</b>                         |
| <b>Net income for the year</b>                           |    | <b>120,816</b>                                     | <b>-</b>   | <b>120,816</b>                           | <b>132,374</b>                                   | <b>-</b>                                       | <b>132,374</b>                         |
| <b>Net income after transfers</b>                        |    | <b>120,816</b>                                     | <b>-</b>   | <b>120,816</b>                           | <b>132,374</b>                                   | <b>-</b>                                       | <b>132,374</b>                         |
| Net gains on revaluation of fixed assets                 |    | -  | -  | -  | -  | -  | -                                      |
| <b>Net movement in funds</b>                             |    | <b>120,816</b>                                     | <b>-</b>   | <b>120,816</b>                           | <b>132,374</b>                                   | <b>-</b>                                       | <b>132,374</b>                         |
| <b>Reconciliation of funds:-</b>                         |    |  |  |  |  |  |  |
| <b>Total funds brought forward</b>                       |    | <b>5,369,000</b>                                   | <b>-</b>   | <b>5,369,000</b>                         | <b>5,236,626</b>                                 | <b>-</b>                                       | <b>5,236,626</b>                       |
| <b>Total funds carried forward</b>                       |    | <b>5,489,816</b>                                   | <b>-</b>   | <b>5,489,816</b>                         | <b>5,369,000</b>                                 | <b>-</b>                                       | <b>5,369,000</b>                       |

The notes attached on pages 9 to 15 form an integral part of these accounts.

# CHILDREN CARE CENTRE

## Notes to the Accounts for the year ended 31 March 2023

### 1 Accounting policies

#### a. Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

"The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn."

The trust constitutes a public benefit entity as defined by FRS102.

#### b. Income recognition

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

Investment income is recognised on a receivable basis.

Income from charitable activities include income recognised as earned (as the related goods or services are provided) under contract, and recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

All income is accounted for gross, before deducting any related fees or costs.

#### c. Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

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

#### d. Fixed asset

Fixed asset including Land and Building are shown initially at cost upon acquisition and at their market value at the balance sheet date at the end of the financial period.

Land and building is not depreciated as the residual value of the building is at least that in the accounts due to continued repairs and maintenance.

All gains on fixed asset revaluations, whether realised or unrealised, are included in of the Statement of Financial Activities.

#### e. Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

#### f. Depreciation

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

Office Equipment : 3 Years Straight Line Method Basis

#### g. Debtors

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 impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amount due according to the original terms of receivables.

#### h. Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

## Notes to the Accounts for the year ended 31 March 2023

**i. Creditors**

Trade creditors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method. Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured at fair value, net of transaction costs, and are measured subsequently at amortised cost using effective interest method.

**j. Fund accounting**

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

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

**2 Liability to taxation**

The Trustees consider that the charity satisfies the Charity is potentially exempt from taxation in respect of income or capital gains of the charity. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

**3 Net surplus before tax in the financial year**

|   | 2023<br>£ | 2022<br>£ |
|---|-----------|-----------|
| The net surplus before tax in the financial year is started after changing :- |           |           |
| Auditors' remuneration  | 5,400     | 5,400     |

**4 Staff costs and emoluments****Numbers of full time employees or full time equivalents**

|  | 2023 | 2022 |
|--|------|------|
| The average number of total staff employed in the year was | -    | -    |

There is no staff other than trustees during the current year and previous year.

**5 Tangible fixed assets**

|                         | Office<br>Equipment<br>£ | Total<br>£   |
|-------------------------|--------------------------|--------------|
| <b>Cost</b>             |                          |              |
| At 1 April 2022         | 1,570                    | 1,570        |
| Additions               | -                        | -            |
| <b>At 31 March 2023</b> | <b>1,570</b>             | <b>1,570</b> |
| <b>Depreciation</b>     |                          |              |
| At 1 April 2022         | 1,221                    | 1,221        |
| Charge for the year     | 349                      | 349          |
| <b>At 31 March 2023</b> | <b>1,570</b>             | <b>1,571</b> |
| <b>Net book value</b>   |                          |              |
| At 31 March 2023        | -                        | -            |
| At 31 March 2022        | 349                      | 349          |

# CHILDREN CARE CENTRE

## Notes to the Accounts for the year ended 31 March 2023

### 6 Investments held as fixed assets

|                                       | Property<br>Investment<br>£ | Total<br>£       |
|---------------------------------------|-----------------------------|------------------|
| <b>Carrying values of investments</b> |                             |                  |
| At 1 April 2022                       | 4,693,673                   | 4,693,673        |
| Additions & Improvements              | 80,000                      | 80,000           |
| Revaluation at 31 March 2023          | -                           | -                |
| Writing down at 31 March 2023         | -                           | -                |
| Disposals                             | -                           | -                |
| <b>At 31 March 2023</b>               | <b>4,773,673</b>            | <b>4,773,673</b> |

In the opinion of the Trustees, the investment in properties is fairly stated given the current market conditions of the property sector.

### 7 Debtors

|                                | 2023<br>£    | 2022<br>£     |
|--------------------------------|--------------|---------------|
| Prepayments and accrued income | 4,990        | 10,114        |
|                                | <b>4,990</b> | <b>10,114</b> |

### 8 Creditors: amounts falling due within one year

|                 | 2023<br>£    | 2022<br>£     |
|-----------------|--------------|---------------|
| Accruals        | 9,260        | 16,460        |
| Deferred Income | -            | 8,850         |
|                 | <b>9,260</b> | <b>25,310</b> |

### 9 Net assets by fund

| At 31 March 2023    | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>Funds<br>£ |
|---------------------|----------------------------|--------------------------|--------------------------|---------------------|
| Total Fixed Assets  | 4,773,673                  | -                        | -                        | 4,773,673           |
| Current Assets      | 725,403                    | -                        | -                        | 725,403             |
| Current Liabilities | (9,260)                    | -                        | -                        | (9,260)             |
|                     | <b>5,489,816</b>           | <b>-</b>                 | <b>-</b>                 | <b>5,489,816</b>    |
| <br>                |                            |                          |                          |                     |
| At 31 March 2022    | Unrestricted<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>Funds<br>£ |
| Total Fixed Assets  | 4,694,022                  | -                        | -                        | 4,694,022           |
| Current Assets      | 700,288                    | -                        | -                        | 700,288             |
| Current Liabilities | (25,310)                   | -                        | -                        | (25,310)            |
|                     | <b>5,369,000</b>           | <b>-</b>                 | <b>-</b>                 | <b>5,369,000</b>    |

## Notes to the Accounts for the year ended 31 March 2023

## 10 Change in total funds over the year as shown in Note 9, analysed by individual funds

|                                  | Funds brought forward from 2022 | Movement in funds in 2023 | Transfers between funds in 2023 | Funds carried forward to 2024 |
|----------------------------------|---------------------------------|---------------------------|---------------------------------|-------------------------------|
|                                  | £                               | See Note 11<br>£          | £                               | £                             |
| <b>Unrestricted funds:-</b>      |                                 |                           |                                 |                               |
| Unrestricted Revenue Funds       | 2,608,256                       | 120,816                   | -                               | 2,729,072                     |
| Unrestricted Revaluation Reserve | 2,760,744                       | -                         | -                               | 2,760,744                     |
| <b>Total unrestricted funds</b>  | <b>5,369,000</b>                | <b>120,816</b>            | <b>-</b>                        | <b>5,489,816</b>              |
| <b>Restricted funds:-</b>        |                                 |                           |                                 |                               |
| Restricted Fixed Asset Funds     | -                               | -                         | -                               | -                             |
| <b>Total restricted funds</b>    | <b>-</b>                        | <b>-</b>                  | <b>-</b>                        | <b>-</b>                      |
| <b>Total charity funds</b>       | <b>5,369,000</b>                | <b>120,816</b>            | <b>-</b>                        | <b>5,489,816</b>              |

## Change in total funds over the year as shown in Note 9, analysed by individual funds-prior year

|                                  | Funds brought forward from 2021 | Movement in funds in 2022 | Transfers between funds in 2022 | Funds carried forward to 2023 |
|----------------------------------|---------------------------------|---------------------------|---------------------------------|-------------------------------|
|                                  | £                               | See Note 11<br>£          | £                               | £                             |
| <b>Unrestricted funds:-</b>      |                                 |                           |                                 |                               |
| Unrestricted Revenue Funds       | 2,475,882                       | 132,374                   | -                               | 2,608,256                     |
| Unrestricted Revaluation Reserve | 2,760,744                       | -                         | -                               | 2,760,744                     |
| <b>Total unrestricted funds</b>  | <b>5,236,626</b>                | <b>132,374</b>            | <b>-</b>                        | <b>5,369,000</b>              |
| <b>Restricted funds:-</b>        |                                 |                           |                                 |                               |
| Restricted Fixed Asset Funds     | -                               | -                         | -                               | -                             |
| <b>Total restricted funds</b>    | <b>-</b>                        | <b>-</b>                  | <b>-</b>                        | <b>-</b>                      |
| <b>Total charity funds</b>       | <b>5,236,626</b>                | <b>132,374</b>            | <b>-</b>                        | <b>5,369,000</b>              |

CHILDREN CARE CENTRE

Notes to the Accounts for the year ended 31 March 2023

11 Analysis of movements in funds over the year as shown in Note 10

|                                  | Income         | Expenditure      | Other<br>Gains &<br>Losses | Movement<br>in funds |
|----------------------------------|----------------|------------------|----------------------------|----------------------|
|                                  | 2023           | 2023             | 2023                       | 2023                 |
|                                  | £              | £                | £                          | £                    |
| <b>Unrestricted funds:-</b>      |                |                  |                            |                      |
| Unrestricted Revenue Funds       | 259,988        | (139,172)        | -                          | 120,816              |
| Unrestricted Revaluation Reserve | -              | -                | -                          | -                    |
| <b>Restricted funds:-</b>        |                |                  |                            |                      |
| Restricted Revenue Funds         | -              | -                | -                          | -                    |
|                                  | <u>259,988</u> | <u>(139,172)</u> | <u>-</u>                   | <u>120,816</u>       |

Analysis of movements in funds over the year as shown in Note 8-prior year

|                                  | Income         | Expenditure      | Other<br>Gains &<br>Losses | Movement<br>in funds |
|----------------------------------|----------------|------------------|----------------------------|----------------------|
|                                  | 2022           | 2022             | 2022                       | 2022                 |
|                                  | £              | £                | £                          | £                    |
| <b>Unrestricted funds:-</b>      |                |                  |                            |                      |
| Unrestricted Revenue Funds       | 269,286        | (136,912)        | -                          | 132,374              |
| Unrestricted Revaluation Reserve | -              | -                | -                          | -                    |
| <b>Restricted funds:-</b>        |                |                  |                            |                      |
| Restricted Revenue Funds         | 8,950          | (8,950)          | -                          | -                    |
|                                  | <u>278,236</u> | <u>(145,862)</u> | <u>-</u>                   | <u>132,374</u>       |

**CHILDREN CARE CENTRE**

**Notes to the Accounts for the year ended 31 March 2023**

**12 Income from Donations**

|                                    | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|------------------------------------|--|--|--|--|--|--|
| Donations and gifts                | 21,398   | -  | 21,398                                   | 44,979   | 8,950  | 53,929                                 |
| Gift Aid Tax claim                 | 10,160   | -  | 10,160                                   | -  | -  | -                                      |
| <b>Total income from donations</b> | <b>31,558</b>                                      | <b>-</b>   | <b>31,558</b>                            | <b>44,979</b>                                    | <b>8,950</b>                                   | <b>53,929</b>                          |

**13 Investment income**

|                                | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--------------------------------|--|--|--|--|--|--|
| Property Rental Income         | 227,776  | -  | 227,776                                  | 223,808  | -  | 223,808                                |
| Bank Interest Receivable       | 654  | -  | 654                                      | 498  | -  | 498                                    |
| <b>Total investment income</b> | <b>228,430</b>                                     | <b>-</b>   | <b>228,430</b>                           | <b>224,306</b>                                   | <b>-</b>                                       | <b>224,306</b>                         |

**14 Expenditure on charitable activities - Direct spending**

|  | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|--|--|--|--|--|--|--|
| Travel and Subsistence - Charitable Activities | 1,953  | -  | 1,953                                    | 1,785  | -  | 1,785                                  |
| <b>Total direct spending</b>                   | <b>1,953</b>                                       | <b>-</b>   | <b>1,953</b>                             | <b>1,785</b>                                     | <b>-</b>                                       | <b>1,785</b>                           |

**15 Expenditure on charitable activities- Grant funding of activities**

|                                 | Current year<br>Unrestricted<br>Funds<br>2023 | Current year<br>Restricted<br>Funds<br>2023 | Current year<br>Total Funds<br>2023 | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|---------------------------------|---|---|-------------------------------------|--|--|--|
| Grants (Bacho Ka Ghar Amod)     | -   | -   | -                                   | 79,050   | 8,950  | 88,000                                 |
| Grants (Sitpon Gujarat Welfare) | 12,000  | -   | 12,000                              | -  | -  | -                                      |
| <b>Total grant making costs</b> | <b>12,000</b>                                 | <b>-</b>                                    | <b>12,000</b>                       | <b>79,050</b>                                    | <b>8,950</b>                                   | <b>88,000</b>                          |

**16 Support costs for charitable activities**

|                            | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|----------------------------|--|--|--|--|--|--|
| Stationery and printing    | 8  | -  | 8  | 418  | -  | 418                                    |
| Software charges           | 95   | -  | 95                                       | -  | -  | -                                      |
| Bank charges               | 62   | -  | 62                                       | 60   | -  | 60                                     |
| <b>Total support costs</b> | <b>165</b>   | <b>-</b>   | <b>165</b>                               | <b>478</b>                                       | <b>-</b>                                       | <b>478</b>                             |

# CHILDREN CARE CENTRE

## Notes to the Accounts for the year ended 31 March 2023

### 17 Other Expenditure - Governance costs

|                               | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-------------------------------|--|--|--|--|--|--|
| Accountancy fees              | 3,600  | -  | 3,600                                    | -  | -  | -                                      |
| Auditor's fees                | 5,400  | -  | 5,400                                    | 5,400  | -  | 5,400                                  |
| <b>Total Governance costs</b> | <b>9,000</b>                                       | <b>-</b>   | <b>9,000</b>                             | <b>5,400</b>                                     | <b>-</b>                                       | <b>5,400</b>                           |

### 18 Total Charitable expenditure

|                                     | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|-------------------------------------|--|--|--|--|--|--|
| Total direct spending               | 1,953  | -  | 1,953                                    | 1,785  | -  | 1,785                                  |
| Total grant making costs            | 12,000   | -  | 12,000                                   | 79,050   | 8,950  | 88,000                                 |
| Total support costs                 | 165  | -  | 165                                      | 478  | -  | 478                                    |
| Total Governance costs              | 9,000  | -  | 9,000                                    | 5,400  | -  | 5,400                                  |
| <b>Total charitable expenditure</b> | <b>23,118</b>                                      | <b>-</b>   | <b>23,118</b>                            | <b>86,713</b>                                    | <b>8,950</b>                                   | <b>95,663</b>                          |

### 19 Expenditure on raising funds and costs of investment management

|                                  | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|----------------------------------|--|--|--|--|--|--|
| Property rates                   | 3,403  | -  | 3,403                                    | 2,735  | -  | 2,735                                  |
| Property Insurance               | 15,786   | -  | 15,786                                   | 6,771  | -  | 6,771                                  |
| Property repairs and maintenance | 95,364   | -  | 95,364                                   | 40,169   | -  | 40,169                                 |
| Legal Fee                        | 1,152  | -  | 1,152                                    | -  | -  | -                                      |
| <b>Total fundraising costs</b>   | <b>115,705</b>                                     | <b>-</b>   | <b>115,705</b>                           | <b>49,675</b>                                    | <b>-</b>                                       | <b>49,675</b>                          |

### 20 Depreciation

|                           | Current year<br>Unrestricted<br>Funds<br>2023<br>£ | Current year<br>Restricted<br>Funds<br>2023<br>£ | Current year<br>Total Funds<br>2023<br>£ | Prior Year<br>Unrestricted<br>Funds<br>2022<br>£ | Prior Year<br>Restricted<br>Funds<br>2022<br>£ | Prior Year<br>Total Funds<br>2022<br>£ |
|---------------------------|--|--|--|--|--|--|
| Depreciation              | 349  | -  | 349                                      | 524  | -  | 524                                    |
| <b>Total depreciation</b> | <b>349</b>   | <b>-</b>   | <b>349</b>                               | <b>524</b>                                       | <b>-</b>                                       | <b>524</b>                             |

### 21 Trustees' remuneration and expenses

There are no trustees remunerated or paid expenses other than reimbursement of petrol during the year.

### 22 Ultimate controlling party

The charity is not under the control of any ultimate controlling party, the trustees collectively controls the charity.

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