

**MARGARET MCMILLAN CHILDREN'S CENTRE  
TRUSTEES' REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

# MARGARET MCMILLAN CHILDREN'S CENTRE

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Arif Alam (Chair)  
Sue Marshall (Treasurer)  
Nasreen Shah (Secretary)

**Elected Users**

Sofia Siddique  
Safina Mahmood  
Naila Parvez  
Kaneez Fatima

**Charity number**

1028269

**Principal address**

Farnham Road  
Bradford  
West Yorkshire  
BD7 3JE

**Independent examiner**

Kevin J Meddings MAAT  
Stuart B Lodge & Co  
Chartered Accountants  
44 Bradford Road  
Idle  
Bradford  
West Yorkshire  
BD10 9PE

**Bankers**

Unity Trust Bank plc  
Nine Brindleyplace  
Birmingham  
B1 2HB

Santander UK  
Bootle  
Merseyside  
L30 4GB

# MARGARET MCMILLAN CHILDREN'S CENTRE

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# MARGARET MCMILLAN CHILDREN'S CENTRE

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

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The Trustees present their report and accounts for the year ended 31 March 2021.

The accounts have been prepared in accordance with accounting policies set out in note 1 to the accounts and comply with the charity's constitution adopted on 4 November 1993 as amended on 3 December 1998, 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 published on 16 July 2014.

### Aims

Is to "have fun and learn" Children of different cultures and nationalities come to learn through play.

### Our Aim

Our aim is to enhance the development and education of young children and people in the local community.

### Committee Members:

**Please note** no new appointments due to Covid pandemic closure and delayed AGM

### Structure, Governance and Management

The trustees and elected users, who served during the year were:-

Arif Alam (Chair)	(re-appointed 3 February 2021)
Sue Marshall (Treasurer)	(re-appointed 3 February 2021)
Nasreen Shah (Secretary)	(re-appointed 3 February 2021)
Sofia Siddique	(re-appointed 3 February 2021)
Safina Mahmood	(re-appointed 3 February 2021)
Naila Parvez	(re-appointed 3 February 2021)
Kaneez Fatima	(re-appointed 3 February 2021)

All trustees and elected users are elected on an annual basis.

### Trustees Induction and Training

Trustees and Committee members are made up of users of the Centre past and present. Letters are distributed to users with information about committee meetings and what it entails to be a committee member. The information is also included in parent packs which are given to those families accessing childcare. The team at McMillan will nominate users who would like to become a committee member. These nominations are presented at the AGM. All trustees and members are given information about their roles and responsibilities. At the first meeting all are welcomed and introduced to other members with a discussion about roles and responsibilities, how committee works and questions/concerns answered. All committee members must complete enhanced DBS checks by Capita, and must subscribe to the DBS update service. Trustees can if they wish attend training on being a trustee/committee member, if they feel it would benefit their learning journey.

# MARGARET MCMILLAN CHILDREN'S CENTRE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Objectives and Activities

The charity's objectives are to enhance the development and education of young children by promoting their social, physical, intellectual, emotional and spiritual capabilities.

From April 2008 the Centre began to provide full day care as childcare providers for FRCC. This was an agreement that had been instigated by Bradford Early Years, Childcare and Play as McMillan are an established childcare provider in the area and it was part of the offer of Sure Start Children's Centre. We have continued with our services and our Centre is open 51 weeks per year, 8am – 6pm Monday to Friday. Our aim is to ensure children attending McMillan are learning through their play and that we are providing an enhanced, stimulating environment for children aged 0–5 years. The Centre is Ofsted registered to provide full day care for 58 children per session, per day.

McMillan do not receive any funding towards running and sustaining full day care, however, with hard work, careful monitoring and staff co-operation we have been successful in saving money in various areas in order to continue to be self-maintained and run a sustainable setting. Through regular monitoring and checks we have created a new sustainable budget for the next financial year that incorporates a new staffing structure.

In setting our objectives, looking at sustainability and planning our activities, our trustees have given serious consideration to the Charity Commissions general guidance on public benefit and in particular the advancement of health, education and well-being. With all the activities and events we provide for the children and their families attending the Centre we aim to ensure that they experience a positive, stimulating and enhanced learning journey.

### The Children's Centre Report

The Centre has had a very challenging year due to the Covid 19 pandemic. We have worked tirelessly to ensure we were able to continue to offer high quality childcare and education when we were permitted to reopen alongside Government lockdowns and adhering to Covid restrictions.

The team implemented various adjustments to the rooms to ensure both staff and children were as safe as possible. Examples of amendments include parents not being allowed access inside the building resulting in various entry and exit points being made available to reduce contamination and adhere to social distancing. Parents wearing facemasks, adjustments to session times, increased cleaning schedule, introducing hand sanitiser around the building, positive promotion of hygiene, taking children's temperatures on arrival etc

We have followed all Government legislations and worked closely with public health throughout this Pandemic and have introduced lateral flow testing biweekly for all staff.

The Centre was closed for a short period of time. During this time senior management met weekly and liaised closely with Early Years and the Management Committee to ensure we were ready to open as a Covid safe setting when advised to do so by the Government.

The Centre opened for a four-week period for vulnerable children, key worker children and school leavers to allow them to have a transitional period before moving to reception to continue their learning journey. This proved to be very successful and evidenced that the new adaptations put in place at the Centre worked and we were better placed for the full return of all children in September.

In September in accordance with regulations the setting reduced occupancy levels to ensure we were able to offer Covid secure bubbles within each room. These bubbles were reviewed at the end of each academic term.

This year due to restrictions we were unable to carry out our normal fundraising activities. As an alternative staff and families donated food parcels which were sent to the local food bank Schoolemoor Beacon.

# MARGARET MCMILLAN CHILDREN'S CENTRE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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We have been unable to offer our usual services such as having any visitors to the Centre including no transition visits, no external agencies i.e. SEND team & fluoride team, no Santa Claus, and no graduation ceremony for the school leavers. This was very disappointing for all involved. We have also been unable to celebrate any festivals within the Centre due to lockdown and covid restrictions.

We have continued to liaise with parents and families, consultations have continued with parents opting for either a phone call or wearing PPE if meeting with staff.

The Centre has been unable to offer any student placements, however we have continued to support our two existing apprenticeships.

We have continued to liaise with our committee throughout, holding virtual meetings and sending out regular emails which has allowed us to ensure we are working together developing action plans and making decisions for the benefit and future of the Centre.

The Centre has been fully supported by all our families and the local community which has allowed us to continue to operate and remain sustainable.

### **Staff and Training**

We accessed online training as and when it was available. Again opportunities were restricted due to covid.

### **Students/Work Experience**

The Centre has been unable to offer any student placements, however we have continued to offer our existing apprenticeships.

# MARGARET MCMILLAN CHILDREN'S CENTRE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Financial Review

The Centre has worked hard to remain sustainable whilst being forced to close for part of the year and also having to reduce occupancy levels once reopened due to Covid. Bradford Council issued a full rebate of our council tax for the financial year which has helped towards the sustainability of the Centre.

The Centre requires a minimum of three months reserves to carry on the provision in the event of occupancy levels dropping; the reserves levels currently reflect this policy. The Centre holds a redundancy account which has been checked and topped up to ensure it holds enough funds in the event of all staff requiring redundancy payments.

The Centre is vital for the enhancement of children's pre-school education. Research has shown that in the Centres locality lives one of the country's largest deprived populations. The continuation of the services the centre offers is vital for the future education of children in this area. The three months reserves level will allow the centre to run for long enough to find a funding source if it is required for the successful continuation of the Centre. Senior Management reviewed the impact the 30 hour roll out had on the Centres occupancy levels and the number of children accessing day care. We found there was a decrease in both day care sessions being accessed and a drop in holiday occupancy.

### Fundraising

This year due to restrictions we were unable to carry out our normal fundraising activities. As an alternative staff and families donated food parcels which were sent to the local food bank Schoolemoor Beacon.

### Community Cohesion

The Centre through their services offer support to varying ethnic backgrounds and offering full day care enables families to return to work. In order to contribute towards community cohesion Margaret McMillan provides opportunities for families of the community from different backgrounds, cultures and nationalities to work study and socialise together. Our Annual General Meeting is a chance for people to meet and socialise with one another. Our Centre enables children, parents and students to progress and raise their creativity, aspirations and achievements. Our regular work experience placement with Bradford's Senior Schools gives students a vision of what they would envisage for the future. The Centre will contribute to work with external agencies to support the needs of our families, children, and the local community.

### The Building and Future Developments for the Children's Centre

The Centre and staff continually review plans and needs for the future. The current plan is to review maintenance requirements i.e. shutters, doors, outdoor areas and invest any surplus into the areas that require it.

### Committee

The Committee would like to thank all the staff for their hard work and for making the Centre a place where children like to come and "Have Fun and Learn".

### Covid 19

Due to the Covid 19 pandemic the Centre closed on 20 March 2020 in adherence with Government instructions. All parents and users of the Centre were informed of the situation and have continued to be updated.

Senior staff and the Management Committee have continued to liaise with staff, families and users of the Centre throughout the pandemic closure.

# MARGARET MCMILLAN CHILDREN'S CENTRE

## TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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### Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these accounts the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP 2015 (FRS 102);
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts;
- Prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and constitution. 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.

On behalf of the board of trustees

Sue Marshall  
Trustee

Nasreen Shah  
Trustee

Dated: 22 November 2021

# MARGARET MCMILLAN CHILDREN'S CENTRE

## INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS ON THE UNAUDITED ACCOUNTS OF MARGARET MCMILLAN CHILDREN'S CENTRE

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I report on the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 14.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination.

It is my responsibility to:

- (i) examine the accounts under section 145 of the 2011 Act;
- (ii) 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
- (iii) to state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:-

- (a) which gives me reasonable cause to believe that in any material respect the requirements:-
  - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
  - (ii) to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

### Kevin J Meddings MAAT

Stuart B Lodge & Co  
Chartered Accountants  
44 Bradford Road  
Idle  
Bradford BD10 9PE

Dated: 29 November 2021

# MARGARET MCMILLAN CHILDREN'S CENTRE

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Designated funds £	Total 2021 £	Total 2020 £
<b>Income</b>					
Voluntary income	2	359,255	-	359,255	398,615
Investment income		288	69	357	1,122
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total income</b>		<b>359,543</b>	<b>69</b>	<b>359,612</b>	<b>399,737</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Expenditure</b>					
Charitable activities	3	350,809	-	350,809	381,752
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total expenditure</b>		<b>350,809</b>	<b>-</b>	<b>350,809</b>	<b>381,752</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net income/net movement in funds</b>		<b>8,734</b>	<b>69</b>	<b>8,803</b>	<b>17,985</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds brought forward</b>		<b>661,165</b>	<b>68,760</b>	<b>729,925</b>	<b>711,940</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Total funds carried forward</b>		<b>669,899</b>	<b>68,829</b>	<b>738,728</b>	<b>729,925</b>
		<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# MARGARET MCMILLAN CHILDREN'S CENTRE

## BALANCE SHEET AS AT 31 MARCH 2021

	Notes	Designated funds £	Unrestricted funds £	Total 2021 £	Total 2020 £
<b>Fixed assets</b>					
Tangible assets	6	-	350,528	350,528	350,528
<b>Current assets</b>					
Debtors	7	-	75,580	75,580	92,767
Cash at bank and in hand		68,829	245,587	314,416	288,349
<b>Total assets</b>		<u>68,829</u>	<u>671,695</u>	<u>740,524</u>	<u>731,644</u>
<b>Creditors: amounts falling due within one year</b>					
	8	-	1,796	1,796	1,719
<b>Total assets less current liabilities</b>		<u>68,829</u>	<u>669,899</u>	<u>738,728</u>	<u>729,925</u>
<b>The funds of the charity</b>					
<b>Income funds</b>					
Designated funds		68,829	-	68,829	68,760
Unrestricted funds		-	669,899	669,899	661,165
<b>Total charity funds</b>		<u>68,829</u>	<u>669,899</u>	<u>738,728</u>	<u>729,925</u>

The accounts were approved by the trustees on 22 November 2021

Sue Marshall  
Trustee

Nasreen Shah  
Trustee

# MARGARET MCMILLAN CHILDREN'S CENTRE

## STATEMENT OF CASHFLOWS AS AT 31 MARCH 2021

	Note	2021 £	2020 £
<b>Cash generated/(used) in operating activities</b>	10	25,710	(70,230)
<b>Cashflow from investing activities</b>			
Interest income		357	1,122
		_____	_____
Increase/(decrease) in cash equivalents in the year		26,067	(69,108)
Cash equivalents at the beginning of the year		288,349	357,457
		_____	_____
<b>Total cash equivalents at the end of the year</b>		314,416	288,349
		=====	=====

# MARGARET MCMILLAN CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

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### 1 Accounting policies

#### 1.1 Basis of preparation

The accounts are prepared under the historical cost convention.

The accounts 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) issued on 16 July 2014, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2015.

Margaret McMillan Children's Centre meets the definition of a public benefit entity under FRS 102.

Having considered future planned activities and the reserves available to the charity, the trustees are satisfied that the financial statements should be prepared on the going concern basis.

#### 1.2 Incoming resources

Donations and legacies are accounted for when received by the charity. Childcare fees and other income is accounted for on an accruals basis as far as is prudent to do so.

Revenue grants are recognised on receipt, subject to any required conditions being met or services provided.

#### 1.3 Resources expended

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

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for beneficiaries. These include Governance costs which are those costs associated with meeting the constitutional and statutory requirement of the charity.

#### 1.4 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life as follows:-

Freehold land and buildings	not depreciated
Fixtures and fittings	5 years straight line
Equipment	5 years straight line
Computer equipment	3 years straight line

It is the policy of the charity to only capitalise individual items costing in excess of £2,500.

#### 1.5 Leasing and hire purchase commitments

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

# MARGARET MCMILLAN CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 1.6 Pensions

The charity pays contributions into the National Employment Savings Trust (NEST) which is a defined contribution work place scheme. The pension costs charged in the accounts represents the contributions payable during the year.

### 1.7 Accumulated funds

Unrestricted funds are available to be spent for any of the purposes of the charity.

Designated funds comprise funds which have been set aside, at the discretion of the trustees, for specific purposes. The purpose and use of the designated fund is in respect of potential future redundancy payments.

Restricted funds are subject to specific conditions by donors as to how they may be used.

## 2 Voluntary income

	<b>Total 2021 £</b>	Total 2020 £
Core funding	90,833	103,776
Service level agreements and grants receivable	268,422	294,839
	<u>359,255</u>	<u>398,615</u>
<b>Core funding</b>		
Unrestricted funds:		
Full day care fees	37,919	101,085
Sales	426	801
Milk refunds	164	1,680
Fundraising	440	210
Job retention scheme	46,765	-
Council tax refund	4,619	-
Santander UK joining incentive	500	-
	<u>90,833</u>	<u>103,776</u>
<b>Service level agreements and grants receivable</b>		
Bradford MDC – Early Education Place	267,922	294,839
City Training Services – Apprenticeship	500	-
	<u>268,422</u>	<u>294,839</u>

# MARGARET MCMILLAN CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 3 Charitable activities

	2021 £	2020 £
Salaries	290,531	288,460
Employers NIC	12,599	15,175
Pension costs	8,550	8,810
Payroll costs	3,304	2,909
Staff expenses	-	45
Staff training	1,351	1,300
Rates	607	3,777
Utilities	4,450	5,206
Telephone	1,789	1,694
Printing, postage and stationery	678	1,759
TV licence	158	155
Repairs and maintenance	5,812	12,717
Waste disposal and cleaning costs	4,063	5,728
Insurance	1,827	1,804
Equipment and materials	3,024	13,314
Equipment rentals	1,815	2,190
Subscriptions and membership fees	1,677	1,402
Trips and activities	418	1,738
Uniforms	305	1,053
Independent examination	1,722	1,644
DBS checks	364	517
Refreshments, food and milk	2,321	7,069
Fundraising	440	240
Internet, software and IT support	2,907	2,916
Bank charges	97	130
	<u>350,809</u>	<u>381,752</u>

### 4 Trustees

None of the trustees (or any persons connected with them) received any remuneration during the year (2020 – £nil).

We can confirm that there are no related party transactions that require disclosure in the accounts (2020 – none).

# MARGARET MCMILLAN CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

### 5 Employees

#### Number of employees

The average monthly number of employees during the year was:-

	<b>2021 Number</b>	2020 Number
Staff	21	21
	<u>          </u>	<u>          </u>

#### Employment costs

	<b>2021 £</b>	2020 £
Wages and salaries	290,531	288,460
Social security costs	12,599	15,175
Pension costs	8,550	8,810
	<u>          </u>	<u>          </u>
	311,680	312,445
	<u>          </u>	<u>          </u>

Social security costs are after the deduction of the £4,000 employment allowance (2020: £3,000).

There were no employees whose annual emoluments were £60,000 or more.

### 6 Tangible fixed assets

	<b>Freehold land and buildings £</b>	<b>Fixtures and fittings £</b>	<b>Computer equipment £</b>	<b>Equipment £</b>	<b>Total £</b>
<b>Cost</b>					
At 1 April 2020					
And					
<b>31 March 2021</b>	350,528	52,372	6,730	18,076	427,706
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Depreciation</b>					
At 1 April 2020					
And					
<b>At 31 March 2021</b>	-	52,372	6,730	18,076	77,178
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>Net book value</b>					
At 31 March 2020					
And					
<b>At 31 March 2021</b>	350,528	-	-	-	350,528
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

# MARGARET MCMILLAN CHILDREN'S CENTRE

## NOTES TO THE ACCOUNTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

<b>7 Debtors</b>	<b>2021</b>	2020
	<b>£</b>	£
Trade debtors	1,944	3,569
Prepayments and accrued income	2,692	8,281
Monies paid in advance	70,944	80,917
	<u>75,580</u>	<u>92,767</u>
	<u><u>75,580</u></u>	<u><u>92,767</u></u>
<b>8 Creditors: amounts falling due within one year</b>	<b>2021</b>	2020
	<b>£</b>	£
Accruals	1,796	1,719
	<u>1,796</u>	<u>1,719</u>
	<u><u>1,796</u></u>	<u><u>1,719</u></u>
<b>9 Pension and other post-retirement benefit commitments</b>		
The charity pays contributions on behalf of all eligible employees into the National Employment Savings Trust (NEST) which is a defined work place scheme. No contributions were outstanding at the year end.		
<b>10 Reconciliation of net movement in funds to net cashflow from operating activities</b>		
	<b>2021</b>	2020
	<b>£</b>	£
Net movement in funds	8,803	17,985
Deduct interest income	(357)	(1,122)
Decrease/(increase) in debtors	17,187	(84,081)
Increase/(decrease) in creditors	77	(3,012)
	<u>25,710</u>	<u>(70,230)</u>
<b>Net cash generated/(used) in operating activities</b>	<u><u>25,710</u></u>	<u><u>(70,230)</u></u>