

# **Howgill Family Centre**

(A company limited by guarantee)

## **Annual Report and Financial Statements**

**31 March 2024**

**Company registration number: 02045632**

**Charity registration number: 519278**



**Howgill Family Centre**  
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**Howgill Family Centre**  
**Reference and Administrative Details**

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

**Howgill Family Centre**  
**Reference and Administrative Details**

**Accountant**

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

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**DIRECTORS/TRUSTEES**

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

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

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

Changes to the Board are as follows:

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

**CHAIR'S REPORT**

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

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

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

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

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

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

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

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

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

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

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

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

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

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

### **Appointment of Trustees**

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

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

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

### **Trustee induction and training**

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

## **Howgill Family Centre**

### **Trustees' Report for the Year Ended 31 March 2024**

#### **Organisational structure**

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

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

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

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

#### **Key management and personnel remuneration**

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

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

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

#### **Partnership**

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

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

#### **Risk Assessment**

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

## **Howgill Family Centre**

### **Trustees' Report for the Year Ended 31 March 2024**

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

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

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

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

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

#### **OBJECTIVES AND ACTIVITIES**

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

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

Over the last year it has done this by:

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

## **Howgill Family Centre**

### **Trustees' Report for the Year Ended 31 March 2024**

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

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

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

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

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

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

#### **ACHIEVEMENTS**

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

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

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

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

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

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

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

**FINANCIAL REVIEW AND RESERVES**

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

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

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

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

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

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

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

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

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

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

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

**PLANS FOR FUTURE PERIODS**

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

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

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

**Small company provisions**

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

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

  
.....

B Holden  
Trustee

## Howgill Family Centre

### Trustees' Responsibilities in relation to the Financial Statements

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

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

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

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

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

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

**Respective responsibilities of trustees and examiner**

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

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


**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

16 December 2024

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**Howgill Family Centre**

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

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

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

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

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

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

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

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

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

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

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

  
.....

B Holden  
Trustee

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

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

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

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

## Howgill Family Centre

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

#### 1 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

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

##### Statement of compliance

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

##### Basis of preparation

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

##### Going concern

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

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

##### Fund accounting policy

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

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

Further details of each fund are disclosed in note 18.

## Howgill Family Centre

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

..... continued

#### **Income and endowments**

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

#### **Expenditure**

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

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

## Howgill Family Centre

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

..... continued

#### Support costs

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

#### Taxation

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

#### Fixed assets

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

#### Depreciation

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

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

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

#### Trade Debtors

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

#### Cash and Cash Equivalents

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

#### Liabilities

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

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

#### Operating leases

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

## Howgill Family Centre

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

..... continued

#### **Pensions**

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

#### **Financial instruments**

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

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

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

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

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

#### **Prior period restatement**

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

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

**Howgill Family Centre**

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

..... continued

**2 Donations and legacies**

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

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

**3 Other trading activities**

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

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

**4 Investments**

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

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

## Howgill Family Centre

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

..... continued

#### 5 Charitable activities

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

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

## Howgill Family Centre

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

..... continued

#### 6 Expenditure

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

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

#### 7 Governance costs

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

## Howgill Family Centre

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

..... continued

#### 8 Trustees' remuneration and expenses

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

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

#### 9 Net expenditure

Net expenditure is stated after charging:

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

#### 10 Employees' remuneration

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

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

The aggregate payroll costs of these persons were as follows:

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

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

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

## Howgill Family Centre

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

#### 11 Tangible fixed assets

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

## Howgill Family Centre

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

#### 12 Debtors

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

#### 13 Creditors: Amounts falling due within one year

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

Creditors amounts falling due within one year includes deferred income:

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

#### 14 Members' liability

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

#### 15 Operating lease commitments

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

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

## Howgill Family Centre

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

..... continued

#### 16 Pension scheme

##### Defined contribution pension scheme

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

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

#### 17 Related parties

##### Controlling entity

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

#### 18 Analysis of funds

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

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

## Howgill Family Centre

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

..... *continued*

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

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

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

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

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

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

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

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

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

## Howgill Family Centre

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

..... continued

**Prior period - As restated**

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

#### 19 Transfers

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

**Howgill Family Centre**

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

..... continued

**20 Net assets by fund**

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

**Prior period - As restated**

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

**21 Agency arrangements**

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

# **Howgill Family Centre**

(A company limited by guarantee)

## **Annual Report and Financial Statements**

**31 March 2024**

**Company registration number: 02045632**

**Charity registration number: 519278**



**Howgill Family Centre**  
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**Howgill Family Centre**  
**Reference and Administrative Details**

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

**Howgill Family Centre**  
**Reference and Administrative Details**

**Accountant**

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

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

The financial statements have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.

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

**REFERENCE AND ADMINISTRATIVE DETAILS**

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

**DIRECTORS/TRUSTEES**

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

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

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

Changes to the Board are as follows:

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

**CHAIR'S REPORT**

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

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

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

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

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

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

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

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

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

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

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

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

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

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing Document**

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

### **Appointment of Trustees**

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

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

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

### **Trustee induction and training**

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

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

**Organisational structure**

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

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

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

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

**Key management and personnel remuneration**

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

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

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

**Partnership**

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

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

**Risk Assessment**

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

## **Howgill Family Centre**

### **Trustees' Report for the Year Ended 31 March 2024**

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

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

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

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

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

#### **OBJECTIVES AND ACTIVITIES**

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

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

Over the last year it has done this by:

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

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

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

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

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

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

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

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

## **ACHIEVEMENTS**

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

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

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

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

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

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

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

**FINANCIAL REVIEW AND RESERVES**

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

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

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

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

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

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

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

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

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

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

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

**PLANS FOR FUTURE PERIODS**

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

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

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

**Small company provisions**

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

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

  
.....

B Holden  
Trustee

## Howgill Family Centre

### Trustees' Responsibilities in relation to the Financial Statements

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

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

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

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

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

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

**Respective responsibilities of trustees and examiner**

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

The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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

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


**Basis of independent examiner's report**

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

**Independent examiner's statement**

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

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charitieshave not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

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

16 December 2024

FIFTEEN Rosehill  
Montgomery Way  
Rosehill Estate  
CARLISLE  
CA1 2RW

**Howgill Family Centre**

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

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

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

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

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

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

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

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

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

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

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

  
.....

B Holden  
Trustee

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

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

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

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

## Howgill Family Centre

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

#### 1 Accounting policies

##### Summary of significant accounting policies and key accounting estimates

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

##### Statement of compliance

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

##### Basis of preparation

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

##### Going concern

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

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

##### Fund accounting policy

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

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

Further details of each fund are disclosed in note 18.

## Howgill Family Centre

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

..... continued

#### **Income and endowments**

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

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

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

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

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

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

Investment income is recognised on a receivable basis.

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

#### **Expenditure**

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

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

## Howgill Family Centre

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

..... continued

#### Support costs

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

#### Taxation

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

#### Fixed assets

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

#### Depreciation

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

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

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

#### Trade Debtors

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

#### Cash and Cash Equivalents

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

#### Liabilities

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

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

#### Operating leases

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

## Howgill Family Centre

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

..... continued

#### **Pensions**

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

#### **Financial instruments**

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

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

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

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

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

#### **Prior period restatement**

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

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

**Howgill Family Centre**

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

..... continued

**2 Donations and legacies**

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

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

**3 Other trading activities**

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

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

**4 Investments**

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

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

## Howgill Family Centre

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

..... continued

#### 5 Charitable activities

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

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

## Howgill Family Centre

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

..... continued

#### 6 Expenditure

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

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

#### 7 Governance costs

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

**Howgill Family Centre**

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

..... continued

**8 Trustees' remuneration and expenses**

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

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

**9 Net expenditure**

Net expenditure is stated after charging:

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

**10 Employees' remuneration**

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

	<b>2024</b>	<b>No.</b>	<b>2023</b>	<b>No.</b>
Charitable activities		37		37
		37		37

The aggregate payroll costs of these persons were as follows:

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

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

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

## Howgill Family Centre

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

#### 11 Tangible fixed assets

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

## Howgill Family Centre

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

#### 12 Debtors

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

#### 13 Creditors: Amounts falling due within one year

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

Creditors amounts falling due within one year includes deferred income:

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

#### 14 Members' liability

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

#### 15 Operating lease commitments

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

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

## Howgill Family Centre

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

..... continued

#### 16 Pension scheme

##### Defined contribution pension scheme

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

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

#### 17 Related parties

##### Controlling entity

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

#### 18 Analysis of funds

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

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

## Howgill Family Centre

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

..... *continued*

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

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

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

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

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

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

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

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

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

## Howgill Family Centre

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

..... continued

#### Prior period - As restated

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

#### 19 Transfers

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

**Howgill Family Centre**

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

..... continued

**20 Net assets by fund**

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

**Prior period - As restated**

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

**21 Agency arrangements**

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

**Howgill Family Centre**

Birks Road  
CLEATOR MOOR  
CA25 5HR

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

Ref:H1546/LSJ/JT

Dear Sirs

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

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

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

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

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

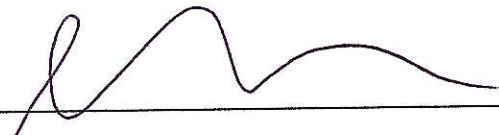
14. We confirm the financial statements are free of material misstatements, including omissions.

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

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

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

 \_\_\_\_\_ Trustee:

 \_\_\_\_\_ Trustee: