

**Zero-8-Teen**

**Annual Report and Audited Financial Statements**

**For the Financial Year Ended 31 March 2025**

**Zero-8-Teen**

**Annual Report and Audited Financial Statements**

**For the Financial Year Ended 31 March 2025**

**Contents Page**

Trustees and Other Information	3
Trustees' Report	4-5
Statement of Trustees' Responsibilities	6
Independent Auditor's Report	10
Statement of Financial Activities	11
Balance Sheet	12
Notes to Financial Statements	13-20
Supplementary Information relating to the Financial Statements	21-22

Zero-8-Teen

Trustees and other Information

<b>Trustees</b>	Jill Neill Sinead Morrow Grainne McConville Michelle McCrink Ann McKernan Annette May Mandy Rodgers Sarah Ruddy Anthony Murray Louise Wilson
<b>Charity Number in Northern Ireland</b>	NIC 100211
<b>Principal Address</b>	Moylinn House 21 Legahory Centre Brownlow Craigavon Co Armagh BT65 5BE
<b>Auditors</b>	Flynn & Company Accountants Limited Chartered Accountants & Registered Auditors 28 Carleton Street Portadown Co Armagh BT62 3EP
<b>Bankers</b>	Co-Operative Bank Po Box 250 Delf House Southway Skelmerdale WN8 6WT  Progressive Building Society Progressive House 33-37 Wellington Place Belfast BT1 6HH
<b>Solicitors</b>	P McMahon Solicitor 74 Edward Street Lurgan Co Armagh BT66 6DB

**Zero-8-Teen**

**Trustees' Report**

**For the Financial Year Ended 31 March 2025**

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities (Protection and Social Investment) Act 2016, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102 – effective 1 January 2019).

The Trustees Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommendation Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Zero-8-Teen present summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008, The Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Charities SORP (FRS 102).

The persons who served the charity as Trustees during the year were as follows:

Jill Neill  
Sinead Morrow  
Grainne McConville  
Michelle McCrink  
Ann McKernan  
Annette May  
Mandy Rodgers  
Sarah Ruddy  
Anthony Murray  
Louise Wilson

**Review of Activities, Achievements and Performance**

Zero 8 Teen provide an affordable flexible day care service for children aged 0 to 12 and their families. The direct benefits which flow from this purpose are that parents can work or return to work and or return to education.

Zero 8 Teen provide additional support and services to families in an area of high unemployment and social disadvantage.

Zero 8 Teen is a non profit making organisation and all surpluses are reinvested in its charitable purpose.

2025 has proved once again to be a busy year for Zero 8 Teen.

Funders have continued to support Zero 8 Teen's setting and to make improvements to the nursery environment and to keep costs manageable for all families.

Zero 8 Teen has had successful inspections with social services once again for both daycare and after schools.

**Zero-8-Teen**

**Trustees' Report**

**For the Financial Year Ended 31 March 2025**

**Trustees' Report Cont'd...**

Zero 8 Teen looks forward to 2026 to continue its provision of service.

**Financial Review**

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Zero 8 Teen had a financial deficit in the year of £4,255.

The Board of Trustees are confident that the charity will return to surplus in the year to 31 March 2026.

The Board consider the deficit has no impact on its ability to continue as a going concern.

**Reserves Policy**

Zero 8 Teen will maintain unrestricted surplus finances as reserves, in an effort to service financial reserves that will ensure the core activities of Zero 8 Teen would continue during a period of unforeseen circumstances.

**Results and Dividends**

The charity has reported a deficit of income over expenditure for the year of £(4,255) (2024: £4,408 surplus).

At the end of the financial year the charity has assets of £312,222 (2024: £316,216) and liabilities of £20,589 (2024: £20,428). The net assets of the charity have decreased by £4,255 to £291,633 (2024: £295,888).

The Board of Trustees consider the deficit has been incurred principally as a result of increasing payroll costs.

There are no material uncertainties about the charity's ability to continue at a going concern.

**Structure, Governance & Management**

Zero 8 Teen is a charity governed by its constitution.

Zero 8 Teen is recognised by the Charity Commission of Northern Ireland under the registration number NIC 100211.

Zero 8 Teen is under the control of its Board of Trustees.

New trustees are recruited and appointed in accordance with the governing document.

Reference and administration details are included at page 3.

**Accounting Records**

The Board of Trustees are responsible for ensuring that adequate accounting records are maintained in accordance with the Charities Act 2006. These records must be sufficient to show and explain the charity's transactions, disclose with reasonable accuracy the financial position of the charity at any time, and enable the trustees to prepare compliant financial statements. The trustees confirm that proper systems and controls were in place during the year to safeguard the charity's assets and to support the timely and accurate recording of income and expenditure.

**Donations**

In the financial year Zero 8 Teen made no political or charitable donations.

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2025

**Trustees' Report Cont'd...**

**Compliance with Sector-Wide Legislation and Standards**

The charity engages pro-actively with legislation, standards and codes which are developed for the sector and subscribes to and is compliant with the following:

- The Charities Act (Northern Ireland) 2008
- The Charities SORP (FRS 102)

**Auditors**

The auditors, Flynn & Company, Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting

**Approved by the Board of Trustees on 8 December 2025 and signed on its behalf by:**

\_\_\_\_\_  
Jill Neill  
Trustee

*Jill Neill 8/12/25*

Zero-8-Teen

Statement of Trustees' Responsibilities

For the Financial Year Ended 31 March 2025

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

**Approved by the Board of Trustees on 8 December 2025 and signed on its behalf by:**

  
Jill Neill  
Trustee

**Zero-8-Teen**

**Independent Auditor's Report**

**To the Members of Zero-8-Teen**

**Report on the audit of the Financial Statements**

**Opinion**

We have audited the charity financial statements of Zero-8-Teen ("the charity") for the financial year ended 31 March 2025 which comprise the Statements of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with fair presentation framework the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025, and of its deficit for the financial year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

**Basis for opinion**

We conduct our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

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

**Conclusions relating to going concern**

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

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

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

**Other Information**

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

**Zero-8-Teen**

**Independent Auditor's Report**

**To the Members of Zero-8-Teen**

**Independent Auditor's Report Cont'd**

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves.

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

We have nothing to report in respect of the following matter where Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

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

**Responsibilities of trustees for the financial statements**

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

**Auditor's responsibilities for the audit of financial statements**

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

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

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

**Zero-8-Teen**

**Independent Auditor's Report**

**To the Members of Zero-8-Teen**

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, we considered the following:

- i) The nature of the sector in which the charity operates, its control environment and business performance.
- ii) Making enquiries of directors and senior management, including obtaining and reviewing supporting documentation, concerning the company's policies and procedures relating to:
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - The internal controls established to mitigate risks related to fraud.
- iii) Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override. In addition to this, our procedures to respond to risks identified included the following:

- i) Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with the provisions of relevant laws and regulations that have a direct impact on the financial statements.
- ii) Enquiring of directors, senior management and external legal counsel concerning actual and potential litigation and claims.
- iii) Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- iv) In addressing the risk of fraud through management override controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated potential fraud risks to all engagement team members and remained alert to any indications of fraud throughout the audit.

**Further information regarding the scope of our responsibilities as auditor**

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that

**Zero-8-Teen**

**Independent Auditor's Report**

**To the Members of Zero-8-Teen**

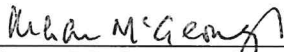
may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

**The purpose of our audit work and to whom we owe our responsibilities**

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



**Kieran McGeough (Senior Statutory Auditor)**  
**For and on behalf of**  
**Flynn & Company Accountants Limited**  
**Chartered Accountants and Registered Auditor**  
**28 Carleton Street**  
**Portadown**  
**Co Armagh**  
**BT62 3EP**

**8 December 2025**

Zero-8-TeenStatement of Financial ActivitiesFor the Financial Year Ended31 March 2025

	<u>Notes</u>	<u>Unrestricted Funds 2025 £</u>	<u>Restricted Funds 2025 £</u>	<u>Total £</u>	<u>Unrestricted Funds 2024 £</u>	<u>Restricted Funds 2024 £</u>	<u>Total £</u>
<b><u>Incoming Resources</u></b>							
Activities for generating funds	3.1	372,283	198,598	570,881	348,193	177,604	525,797
Other Income	3.2	713	-	713	-	-	-
Total incoming resources		372,996	198,598	571,594	348,193	177,604	525,797
<b><u>Resources Expended</u></b>							
Charitable activities	4.1	(381,751)	(194,098)	(575,849)	(337,115)	(184,274)	(521,389)
<b>Net incoming/outgoing resources before transfers</b>		(8,755)	4,500	(4,255)	11,078	(6,670)	4,408
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		(8,755)	4,500	(4,255)	11,078	(6,670)	4,408
<b><u>Reconciliation of funds</u></b>							
Balances brought forward at 1 April 2024	13	264,323	31,565	295,888	253,245	38,235	291,480
<b>Balances carried forward At 31 March 2025</b>		<u>£255,568</u>	<u>£36,065</u>	<u>£291,633</u>	<u>£264,323</u>	<u>£31,565</u>	<u>£295,888</u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Zero-8-TeenBalance Sheet as at31 March 2025

	Notes	2025 £	2024 £
<b>Fixed Assets</b>			
Tangible Assets	8	26,184	29,332
		-----	-----
<b>Current Assets</b>			
Debtors	9	21,323	17,578
Cash at bank and in hand		264,715	269,406
		-----	-----
		286,038	286,984
		-----	-----
<b>Creditors: Amounts falling due within one year</b>	10	(20,589)	(20,428)
		-----	-----
<b>Net Current Assets</b>		265,449	266,556
		-----	-----
<b>Total Assets less Current Liabilities</b>		<b>£291,633</b>	<b>£295,888</b>
		=====	=====
<b>Funds</b>			
General Fund (unrestricted)		255,568	264,323
Restricted Trust Funds		36,065	31,565
		-----	-----
<b>Total Funds</b>	13	<b>£291,633</b>	<b>£295,888</b>
		=====	=====

Approved by the Board of Trustees and authorised for issue on **8 December 2025** and signed by:

*Jill Neill*  
*8 Dec 2025*

**Jill Neill**  
**Trustee**

**Zero-8-Teen****Notes to the Financial Statements****For the Financial Year Ended****31 March 2025****1. GENERAL INFORMATION**

Zero-8-Teen is a charity established in Northern Ireland. The registered office of the charity is Moylinn House, 21 Legahory Centre, Brownlow, Craigavon, Co Armagh, BT65 5BE, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity. Zero 8 Teen is considered a Public Benefit Entity (as defined by FRS 102).

Zero 8 Teen provides principally an affordable flexible day care service for children and their families and also provides additional support and services in an area of high unemployment and social disadvantage.

Zero 8 Teen is considered a Public Benefit Entity (as defined by FRS102).

**2. SUMMARY**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Currency**

The financial statements are prepared and presented in £GBP.

**Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities SORP (FRS 102) (effective 1 January 2019).

**Statement of compliance**

The financial statements of the charity for the financial year ended 31 March 2023 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS102" (effective 1 January 2019).

**Incoming Resources**

Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grant, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Play Equipment	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance
Kitchen & Office Equipment	-	20% Reducing Balance

**Cost & Impairment of Assets**

Assets are recorded at cost which comprises the purchase price and any costs directly attributable to bringing the asset into working condition or intended use. For donated assets, cost is defined as the fair value at the date of the donation, where this can be measured reliably.

Zero-8-Teen

Notes to the Financial Statements

For the Financial Year Ended

31 March 2025

Continued...

At each reporting date, the charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets may be impaired. If any such indication exists the recoverable amount of the asset is estimated.

An impairment loss is recognised where the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of:

- (i) the asset's fair value less costs to sell, and
- (ii) its value in use or service potential.

For assets held for charitable use that do not generate cash flows, service potential is assessed based on the asset's continued ability to contribute to the organisation's objectives.

Impairment losses are recognised immediately in the Statement of Financial Activities. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of recoverable amount, but not above the amount that would have been determined had no impairment been recognised. Reversals of impairment are recognised in the period in which they arise.

**Debtors**

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Income recognised by the charity from government agencies and other co-funders, but not yet received at the year end, is included in the debtors.

The charity assesses debtors at each reporting date to determine whether there is objective evidence that they are impaired.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at bank requiring less than 3 months' notice of withdrawal.

**Creditors & Provisions**

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

**Taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption.

**Fund Accounting**

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

Designated funds are unrestricted funds set aside by the trustees out of unrestricted general funds for specific future purposes.

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

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2025

<b>3.</b>	<b><u>OTHER INCOME</u></b>					
<b>3.1</b>	<b>Other Trading Activities</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Incoming resources from charitable activities	372,283	198,598	570,881	525,405	
	Voluntary income	713	-	713	392	
		-----	-----	-----	-----	
		372,996	198,598	571,594	525,797	
		-----	-----	-----	-----	
<b>3.2</b>	<b>Other Income</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2025</b>	<b>2024</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	
	Bank interest	713	-	713	-	
		-----	-----	-----	-----	
<b>4.</b>	<b><u>EXPENDITURE</u></b>					
<b>4.1</b>	<b>Charitable Activities</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	Charitable activities	480,594	-	88,709	569,303	513,270
		-----	-----	-----	-----	-----
<b>5.</b>	<b><u>SUPPORT COSTS</u></b>					
			<b>Charitable Activities</b>	<b>2025</b>	<b>2024</b>	
			<b>£</b>	<b>£</b>	<b>£</b>	
	Resources and supplies		17,771	17,771	10,414	
	Rent		41,430	41,430	42,115	
	Insurance		4,541	4,541	4,503	
	Training		1,808	1,808	1,921	
	Premises expenses		4,850	4,850	3,842	
	Office expenses		7,791	7,791	9,088	
	Travel		1,418	1,418	1,566	
	Legal and professional		4,984	4,984	4,227	
	Audit and accountancy		3,300	3,300	3,300	
	Bank fees		816	816	822	
	General		-	-	213	
			-----	-----	-----	
			88,709	88,709	82,011	
			-----	-----	-----	
<b>6.</b>	<b><u>NET INCOMING RESOURCES</u></b>					
	<b>Net Incoming Resources and stated after charging</b>			<b>2025</b>	<b>2024</b>	
				<b>£</b>	<b>£</b>	
	Depreciation of tangible assets			6,546	8,119	
	Auditors Remuneration			3,300	3,300	
				-----	-----	

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20257. EMPLOYEES AND REMUNERATIONNumber of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	<u>2025</u>	<u>2024</u>
	<u>No.</u>	<u>No.</u>
Employees	30	32
	-----	-----
The staff costs comprise:	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Wages and salaries	446,964	409,988
Pension costs	14,523	10,589
	-----	-----
	461,487	420,577
	-----	-----

No employee received remuneration in excess of £40,000.

No member of the Board of trustees is paid remuneration by Zero 8 Teen.

No trustee expenses have been incurred.

8. TANGIBLE FIXED ASSETS

	<u>Play</u>	<u>Fixtures &amp;</u>	<u>Kitchen &amp;</u>	<u>Total</u>
	<u>Equipment</u>	<u>Fittings</u>	<u>Office Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
<b>Cost</b>				
At 1 April 2024	76,926	15,019	37,329	129,274
Additions in year	2,360	-	1,038	3,398
	-----	-----	-----	-----
At 31 March 2025	79,286	15,019	38,367	132,672
	-----	-----	-----	-----
<b>Depreciation</b>				
At 1 April 2024	53,603	14,620	31,719	99,942
Charge for the financial year	5,137	80	1,329	6,546
	-----	-----	-----	-----
At 31 March 2025	58,740	14,700	33,048	106,488
	-----	-----	-----	-----
<b>Net book value</b>				
At 31 March 2025	£20,546	£319	£5,319	£26,184
	=====	=====	=====	=====
At 31 March 2024	£23,323	£399	£5,610	£29,332
	=====	=====	=====	=====

9. DEBTORS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Trade debtors	17,952	17,578
Other debtors	3,371	-
	-----	-----
	£21,323	£17,578
	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2025

10.	<b><u>CREDITORS</u></b>				
	<b>Amounts falling due within one year</b>				
	Taxation and social security costs (Note 11)			2025	2024
	Accruals and deferred income			£	£
				12,289	12,128
				8,300	8,300
				-----	-----
				£20,589	£20,428
				=====	=====
11.	<b><u>TAXATION AND SOCIAL SECURITY</u></b>			2025	2024
	<b>Creditors</b>			£	£
	PAYE/NIC & Payroll			12,289	£12,128
				=====	=====
12.	<b><u>RESERVES</u></b>			2025	2024
	At 1 April 2024			£	£
	(Deficit) Surplus for financial year			295,888	291,480
				(4,255)	4,408
				-----	-----
	At 31 March 2025			£291,633	£295,888
				=====	=====
13.	<b><u>FUNDS</u></b>				
13.1	<b>RECONCILIATION OF MOVEMENT IN FUNDS</b>				
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	
		<b>Funds</b>	<b>Funds</b>	<b>Funds</b>	
		<b>£</b>	<b>£</b>	<b>£</b>	
	At 31 March 2023	253,245	38,235	291,480	
	Movement during financial year	11,078	(6,670)	4,408	
		-----	-----	-----	
	At 31 March 2024	264,323	31,565	295,888	
	Movement during financial year	(8,755)	4,500	(4,255)	
		-----	-----	-----	
	At 31 March 2025	£255,568	£36,065	£291,633	
		=====	=====	=====	
13.2	<b><u>ANALYSIS OF MOVEMENT ON FUNDS</u></b>				
		<b>Balance</b>		<b>Transfers</b>	<b>Balance</b>
		<b>1 April</b>		<b>Between</b>	<b>31 March</b>
		<b>2024</b>	<b>Income</b>	<b>Funds</b>	<b>2025</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>Unrestricted</b>				
	Unrestricted	264,323	372,996	-	255,568
	<b>Restricted Funds</b>				
	Restricted	31,565	198,598	-	36,065
		-----	-----	-----	-----
	Total funds	£295,888	£571,594	-	£291,633
		=====	=====	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2025

13.3 <u>ANALYSIS OF NET ASSETS BY FUND</u>	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Restricted trust funds	-	36,065	-	36,065
Unrestricted trust funds	26,184	249,973	(20,589)	255,568
	<u>£26,184</u>	<u>£286,038</u>	<u>£(20,589)</u>	<u>£291,633</u>

14. POST-BALANCE SHEET EVENTS

There have been no significant events effecting the Charity since the financial year end.

15. RELATED PARTY TRANSACTIONS

The charity had no transactions with any related party in the financial year.

16. INDEPENDENT AUDITOR'S REMUNERATION

The independent auditor's remuneration amounts to an independent audit fee of £3,300 (2024:£3,300).

17. TRUSTEE REMUNERATION

The trustees did not receive nor did they waive any remuneration during the current financial year (2024: £Nil).

18. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In preparing these financial statements, management is required to make estimates, assumptions, and judgements that affect the reported amount of assets, liabilities, income, and expenditure, as well as the related disclosures. Actual results may differ from these estimates. The key areas where management has exercised significant judgement or made estimates that have a material impact on the financial statements are set out below.

(i) **Valuation of Donated Goods and Services**

The charity receives donated goods and services, including volunteer time, which may be recognised in the financial statements where they meet the criteria of being measurable and capable of reliable valuation. Estimates are applied in determining the fair value of such donations, based on market prices, replacement cost, or other relevant valuation techniques.

(ii) **Assessment of Restricted Funds**

Judgement is required in assessing whether income received is subject to donor-imposed restrictions. Management reviews donor agreements, correspondence, and grant terms to determine the appropriate classification between restricted and unrestricted funds.

(iii) **Recognition of Grant Income**

Grant income is recognised when the charity has entitlement, receipt is probable, and the amount can be reliably measured. For multi-year grants or performance-related grants, management exercises judgement in determining the stage of completion, whether conditions have been met, and the extent to which income should be recognised in the reporting period

(iv) **Provision for liabilities and commitments**

Provisions are recognised when the charity has a present legal or constructive obligation as a result of a past event, and it is probable that settlement will be required. Estimates are applied in determining the amount of the expected outflow, particularly for obligations relating to contractual commitments, legal matters, or grant commitments to partners.

Zero-8-Teen

Notes to the Financial Statements

For the Financial Year Ended

31 March 2025

**(v) Depreciation and Useful Economic Lives of Fixed Assets**

The depreciation charge is based on management's estimate of the useful economic life of each asset. These estimates are reviewed regularly and updated to reflect current expectations of asset use, technological changes, and operating conditions.

**(vi) Impairment of Assets**

Judgement is applied in assessing whether indicators of impairment exist for tangible or intangible assets. Where such indicators are present, management estimates the recoverable amount of the asset based on expected future cash flows or service potential.

Management believes that the estimates and judgements applied are appropriate and based on the best information available at the time of approval of the financial statements.

Zero-8-Teen

Supplementary Information

Relating to the Financial Statements

For the Financial Year Ended 31 March 2025

Not covered by the report of the Auditors

Zero-8-TeenSupplementary InformationOperating Statement for the Financial Year End 31 March 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
<b>Income</b>		
Childcare fees	353,085	334,970
Southern Health Trust – In Kind	26,405	26,405
Fundraising	-	392
Charge for administration services	15,261	11,511
SH & SCT – Day Care	35,490	32,789
Pathway Fund	32,000	30,000
Early Years EYDF	-	600
SH & SCT – Splash Sure Start	53,834	45,514
SH & SCT – Contact Centre	38,718	29,985
Bright Start	12,151	12,311
One off Funders	3,437	-
Donations	500	-
Grant Aid	-	1,320
Bank Interest	713	-
	-----	-----
	571,594	525,797
	-----	-----
<b>Gross surplus</b>	<b>571,594</b>	<b>525,797</b>
	-----	-----
<b>Expenses</b>		
Wages and salaries	446,964	409,988
Pension costs	14,523	10,589
Staff training	1,808	1,921
Access NI	15,021	9,486
Parties and outings	3,860	1,287
Provisions & Consumables	12,512	7,828
Rent	41,430	42,115
Insurance	4,541	4,503
Uniforms	1,399	1,299
Affiliation fees	655	421
Repairs and maintenance	4,850	3,842
Postage, stationery and advertising	2,106	1,686
Computer & software	3,025	4,726
Telephone	2,660	2,676
Travelling	1,418	1,566
Legal and professional	4,329	3,806
Audit and accountancy	3,300	3,300
Bank charges	816	822
Bad debt	2,971	455
General expenses	-	213
Charitable donations & gifts	1,115	741
Depreciation	6,546	8,119
	-----	-----
	575,849	521,389
	-----	-----
<b>Net (Deficit)/Surplus for the year</b>	<b>£(4,255)</b>	<b>£4,408</b>
	=====	=====