

COMPANY REGISTRATION NUMBER: NI066239  
CHARITY REGISTRATION NUMBER: NIC101726

**SURESTART EDENBALLYMORE  
COMPANY LIMITED BY GUARANTEE  
FINANCIAL STATEMENTS  
31 MARCH 2023**

**CLAREMOUNT FM LIMITED**  
Chartered accountants & statutory auditors  
43 Clarendon Street  
Derry  
BT48 7ER

# **SURESTART EDENBALLYMORE**

**COMPANY LIMITED BY GUARANTEE**

**FINANCIAL STATEMENTS**

**YEAR ENDED 31 MARCH 2023**

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**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)****YEAR ENDED 31 MARCH 2023**

The directors, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

**REFERENCE AND ADMINISTRATIVE DETAILS**

<b>Registered charity name</b>	SURESTART EDENBALLYMORE
<b>Charity registration number</b>	NIC101726
<b>Company registration number</b>	NI066239
<b>Principal office and registered office</b>	Lis Linn Centre Central Drive Creggan Derry

**THE DIRECTORS**

Ms C Nash  
Mr G McGowan  
Mr B McLaughlin  
Ms A McGuinness  
Ms C Sweeney *(Appointed 17<sup>th</sup> February 2023)*

<b>Auditor</b>	Claremount FM Limited Chartered accountants & statutory auditors 43 Clarendon Street Derry BT48 7ER
<b>Bankers</b>	AIB Meadowbank Strand Road Derry BT48 9QG
<b>Solicitors</b>	Mac Dermott McGurk and Partners 12 Clarendon Street Derry BT48 7ET

# **SURESTART EDENBALLYMORE**

## **COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)** *(continued)*

#### **YEAR ENDED 31 MARCH 2023**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

The company is governed and managed by the board of directors. The directors who served the company throughout the year are shown above. The registered office and details of other professional advisors are listed on page 1.

The board of directors carry out their governance role throughout the year by way of meetings on a bi-monthly basis to review the performance of the company and to make decisions regarding the company's financial and operational matters. The directors govern the activities of the company in line with the objectives set out in the governing documents of the charity, namely the Memorandum and Articles of Association and the charity's constitution.

#### **OBJECTIVES AND ACTIVITIES**

The principal activity of the company during the year was to ensure that every child (from pre-birth to 3 years) living in the Triax area (Bogside & Brandywell, Creggan, Fountain, Bishop Street & Foyle Road and Strand Road) is supported to have the best possible start in life.

One of the objectives of Surestart Edenballymore is to complement the work of existing local services and provide our families with advice and support to access more specialised needs or difficulties.

There is clear evidence that early intervention and support reduces family breakdown, strengthens children's readiness for school and benefits society as a whole.

The Project delivers a wide variety of services which are designed to support children's learning skills, health and well-being, and social and emotional development, with a particular focus on early intervention, infant mental health, bonding and attachment, speech and language, child development and school readiness.

SureStart Edenballymore works with parents, agencies and organisations to ensure that local children aged 0-3 get the very best start in life by offering free access to:

- Family support including home-visiting and support services
- Early years play and learning opportunities
- Advice & support on children's development
- Speech & Language Support
- Ante-natal and post-natal services
- Health services
- Community involvement and training opportunities

# SURESTART EDENBALLYMORE

## COMPANY LIMITED BY GUARANTEE

### DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT) (continued)

#### YEAR ENDED 31 MARCH 2023

#### ACHIEVEMENTS AND PERFORMANCE

The directors are satisfied that the performance of the company during the year, in terms of both financial and operational results, is in line with the charity's constitution and key objectives.

The table below outlines the annual registration and engagement of target children and parents in the Project, it is clear that all targets and goals set have been exceeded, in terms of engagement, registration, support and service delivery.

New Registrations	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	81	52	56	73	262
Mothers	56	34	41	64	195
Fathers	11	6	9	9	35
Families	56	34	43	64	197
Antenatal	29	21	29	52	131

De-Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	61	59	28	110	258
Mothers	49	83	18	88	190
Fathers	9	8	5	22	43
Families	50	82	18	91	193
Antenatal	3	8	4	2	17

Total Numbers Registered	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	866	857	854	899	1047
Mothers	791	822	778	822	931
Fathers	147	145	146	150	171
Families	800	830	789	834	943
Antenatal	54	51	57	69	166

Percentages Uptake	Q1 Apr-Jun	Q2 Jul-Sept	Q3 Oct-Dec	Q4 Jan-Mar	Cumulative
Children	34.06	31.97	31.85	30.48	50.91
Mothers	43.11	44.04	43.44	58.76	81.20
Fathers	14.97	14.48	21.92	34.67	46.20
Families	46.00	48.31	45.50	60.91	83.03
Antenatal	59.26	54.90	70.18	71.01	93.37

The Project is on track to achieve World Health Organization and UNICEF Baby Friendly Initiative Status to better support families with feeding and developing close, loving relationships, ensuring that all babies get the best possible start in life.

#### FINANCIAL REVIEW

The net outgoing resources for the year was £101 (2022 - net outgoing resources £5,107). The total reserves at the year-end stood at £51,419 (2022 - £51,520)

Funding is received every quarter and is generally spent within that quarter. The charity carries minimal reserves due to restrictions imposed by funders.

# **SURESTART EDENBALLYMORE**

## **COMPANY LIMITED BY GUARANTEE**

### **DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)** *(continued)*

#### **YEAR ENDED 31 MARCH 2023**

#### **PLANS FOR FUTURE PERIODS**

The impact of COVID continues to disrupt life for us all and has changed life in many ways for many people. Child development needs has not paused, and supporting children and families is arguably now more important than ever.

Babies born after March 11 2020 will have only known a world in the grip of a pandemic. They have not had the same opportunities to interact with other children as those born in the years before. We don't yet know the full impact of the pandemic on children, young people and their families, but we are seeing an increase in demand for services as we move into the next phase.

So, whilst the future remains uncertain, our commitment to provide responsive and high quality services and supports for families remains steadfast and we are confident in our staff team, partners and community that we can continue to give children the best start in life.

The directors will continue to govern the company in line with the constitution to achieve the objectives noted above.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity directors to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

In preparing these financial statements, the trustees are required to:

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The directors 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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**SURESTART EDENBALLYMORE**

**COMPANY LIMITED BY GUARANTEE**

**DIRECTORS' ANNUAL REPORT (INCORPORATING THE DIRECTOR'S REPORT)**  
*(continued)*

**YEAR ENDED 31 MARCH 2023**

**AUDITOR**

Each of the persons who is a trustee at the date of approval of this report confirms that:

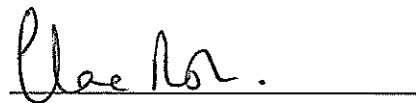
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a director to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

**SMALL COMPANY PROVISIONS**

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The directors' annual report was approved on 07<sup>th</sup> September 2023 and signed on behalf of the board of trustees by:



**Ms C Nash**  
**Director**



**Mr G McGowan**  
**Chairperson**

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART  
EDENBALLYMORE****YEAR ENDED 31 MARCH 2023****OPINION**

We have audited the financial statements of Surestart Edenballymore for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charity's members, as a body, in accordance with chapter 3 of part 16 of the Companies Act 2006. 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.

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**BASIS FOR OPINION**

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

**CONCLUSIONS RELATING TO GOING CONCERN**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART  
EDENBALLYMORE (continued)****YEAR ENDED 31 MARCH 2023****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 directors are responsible for the other information. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

**OPINIONS ON OTHER MATTERS PRESCRIBED BY THE COMPANIES ACT 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

**MATTERS ON WHICH WE ARE REQUIRED TO REPORT BY EXCEPTION**

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

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

**RESPONSIBILITIES OF DIRECTORS**

As explained more fully in the directors' responsibilities statement, the directors (who are also the directors for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the directors 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 directors are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART  
EDENBALLYMORE (continued)****YEAR ENDED 31 MARCH 2023****AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS**

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

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 to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

We assessed the susceptibility of the charitable company's financial statements to material misstatement, including how fraud might occur, including evaluating management's incentives and opportunities to manage earnings or influence the reported results. In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override.

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

- Identify and assess the risks of material misstatement of the 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 appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud 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 internal control.
- Enquire of management, those charged with governance and the Charity's solicitor around actual and potential litigation and claims.
- Perform analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- Review minutes of meetings of those charged with governance.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the directors.
- Conclude on the appropriateness of the directors' 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 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 in 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 our 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.

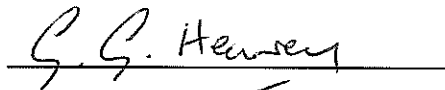
**SURESTART EDENBALLYMORE**

**COMPANY LIMITED BY GUARANTEE**

**INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF SURESTART  
EDENBALLYMORE *(continued)***

**YEAR ENDED 31 MARCH 2023**

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.



**Mr G G Heaney (Senior Statutory Auditor)**

**For and on behalf of  
Claremount FM Limited  
Chartered accountants & statutory auditors  
43 Clarendon Street  
Derry  
Northern Ireland  
BT48 7ER**

**07<sup>th</sup> September 2023**

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****STATEMENT OF FINANCIAL ACTIVITIES  
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)****31 MARCH 2023**

			<b>2023</b>		2022
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
<b>Income and endowments</b>					
Charitable activities	5	–	648,594	<b>648,594</b>	628,541
<b>Total Income</b>		–	648,594	<b>648,594</b>	628,541
<b>Expenditure</b>					
Expenditure on charitable activities	6,7	–	648,695	<b>648,695</b>	633,648
<b>Total expenditure</b>		–	648,695	<b>648,695</b>	633,648
<b>Net expenditure and net movement in funds</b>					
		–	(101)	<b>(101)</b>	(5,107)
<b>Reconciliation of funds</b>					
Total funds brought forward		15,825	35,695	<b>51,520</b>	56,627
<b>Total funds carried forward</b>		15,825	35,594	<b>51,419</b>	51,520

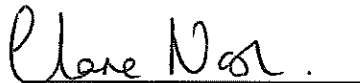
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 23 form part of these financial statements.

**SURESTART EDENBALLYMORE**  
**COMPANY LIMITED BY GUARANTEE**  
**STATEMENT OF FINANCIAL POSITION**  
**31 MARCH 2023**

	Note	2023 £	2022 £
<b>FIXED ASSETS</b>			
Tangible fixed assets	11	45,605	44,449
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		23,260	21,370
<b>CREDITORS: amounts falling due within one year</b>	12	17,446	14,299
<b>NET CURRENT ASSETS</b>		<u>5,814</u>	<u>7,071</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>51,419</u>	<u>51,520</u>
<b>NET ASSETS</b>		<u><u>51,419</u></u>	<u><u>51,520</u></u>
<b>FUNDS OF THE CHARITY</b>			
Restricted funds		35,594	35,695
Unrestricted funds		15,825	15,825
<b>Total charity funds</b>	13	<u><u>51,419</u></u>	<u><u>51,520</u></u>

These financial statements were approved by the board of trustees and authorised for issue on 07<sup>th</sup> September 2023 and are signed on behalf of the board by:



**Ms C Nash**  
**Director**



**Mr G McGowan**  
**Chairperson**

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****STATEMENT OF CASH FLOWS****YEAR ENDED 31 MARCH 2023**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Net Income (Expenditure)	<b>(101)</b>	<b>(5,107)</b>
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	<b>14,855</b>	<b>14,900</b>
Loss on Disposal of tangible fixed assets	<b>441</b>	<b>1,693</b>
Accrued Expenses/ (income)	<b>2,883</b>	<b>(3,041)</b>
<i>Changes in:</i>		
Trade and other debtors	<b>–</b>	<b>–</b>
Trade and other creditors	<b>264</b>	<b>(263)</b>
Cash generated from operations	<b>18,342</b>	<b>8,182</b>
Net cash from operating activities	<b>18,342</b>	<b>8,182</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Purchase of tangible assets	<b>(16,452)</b>	<b>(11,767)</b>
Net cash used in investing activities	<b>(16,452)</b>	<b>(11,767)</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>	<b>1,890</b>	<b>(3,585)</b>
<b>CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR</b>	<b>21,370</b>	<b>24,955</b>
<b>CASH AND CASH EQUIVALENTS AT END OF YEAR</b>	<b>23,260</b>	<b>21,370</b>

The notes on pages 13 to 23 form part of these financial statements.

**SURESTART EDENBALLYMORE**  
**COMPANY LIMITED BY GUARANTEE**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2023**

**1. General information**

The charity is a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Lis Linn Centre, Central Drive, Creggan, Derry.

**2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

**3. Accounting policies**

Incoming resources from generated funds consists of donations and other income received from a variety of sources. Such income is usually received with no preconditions attached and is recognized in the SOFA when received.

Incoming resources from charitable activities consists of grants received from various funding bodies to assist the charity in achieving its objectives. Grants of this nature are recognized in the SOFA when the charity is legally entitled to the income and all preconditions for receipt of the funds have been met.

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS *(continued)*****YEAR ENDED 31 MARCH 2023****3. Accounting policies *(continued)*****Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the directors for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

**Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

**Resources expended**

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with use of the resources. Staff costs have been allocated on the basis of time spent on each of the main activities of the charity, which are:

- Charitable activities (those activities associated with the charity's objects). Governance costs (management and administration of the charity)

# SURESTART EDENBALLYMORE

## COMPANY LIMITED BY GUARANTEE

### NOTES TO THE FINANCIAL STATEMENTS *(continued)*

#### YEAR ENDED 31 MARCH 2023

#### 3. Accounting policies *(continued)*

##### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

##### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Creche Fixtures and Fittings	-	25% straight line
Fixtures and Fittings	-	12% reducing balance
Motor Vehicles	-	20% straight line
Office Equipment	-	25% straight line

##### Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

##### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS *(continued)*****YEAR ENDED 31 MARCH 2023****3. Accounting policies *(continued)*****Financial instruments *(continued)***

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

**4. Limited by guarantee**

The company is limited by guarantee and, therefore, there is no issued share capital.

Every member of the company undertakes to contribute to the assets of the company in the event of it being wound up during a period in which they are still a member of the company, including a period of one year from the date that they ceased to be a member, providing the debts were incurred during their period as a member of the company or the debt relates to costs and expenses of a winding up.

The liability of each member in such circumstances is limited to £1.

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****5. Charitable activities**

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
HSCB	642,093	<b>642,093</b>	623,391	623,391
Donations and sundry income	6,501	<b>6,501</b>	5,150	5,150
	<u>648,594</u>	<u><b>648,594</b></u>	<u>628,541</u>	<u>628,541</u>

Other Grant income includes funding received from Glasspool and the Family Fund on behalf of families.

**6. Expenditure on charitable activities by fund type**

	Restricted Funds £	Total Funds 2023 £	Restricted Funds £	Total Funds 2022 £
Wages & salaries	401,940	<b>401,940</b>	421,056	<b>421,056</b>
Creche support	1,498	<b>1,498</b>	986	<b>986</b>
2 year old programme costs	15,807	<b>15,807</b>	16,580	<b>16,580</b>
Miscellaneous programme costs	28,498	<b>28,498</b>	15,628	<b>15,628</b>
Promotion costs	7,550	<b>7,550</b>	2,689	<b>2,689</b>
Staff training & courses	3,909	<b>3,909</b>	559	<b>559</b>
Staff Development & Well-being	4,683	<b>4,683</b>	–	–
Repairs & maintenance	4,004	<b>4,004</b>	2,323	<b>2,323</b>
Cleaning & consumables	284	<b>284</b>	307	<b>307</b>
Minibus running costs	4,957	<b>4,957</b>	2,358	<b>2,358</b>
Telephone & internet	7,254	<b>7,254</b>	6,713	<b>6,713</b>
Postage & stationery	7,893	<b>7,893</b>	8,933	<b>8,933</b>
HR advisory & support service	900	<b>900</b>	900	<b>900</b>
Membership and Subscriptions	1,825	<b>1,825</b>	1,938	<b>1,938</b>
Travel expenses	1,160	<b>1,160</b>	1,422	<b>1,422</b>
Rent - Office & Programme rooms	19,900	<b>19,900</b>	18,600	<b>18,600</b>
Rent - Gasyard Programme rooms	7,958	<b>7,958</b>	8,205	<b>8,205</b>
Rent - Creche (OLT)	9,630	<b>9,630</b>	9,500	<b>9,500</b>
Heat, light & utilities	10,883	<b>10,883</b>	9,728	<b>9,728</b>
Insurance	3,783	<b>3,783</b>	3,400	<b>3,400</b>
Accountancy fees	1,560	<b>1,560</b>	1,560	<b>1,560</b>
Auditors remuneration	1,560	<b>1,560</b>	1,560	<b>1,560</b>
Depreciation charge	14,855	<b>14,855</b>	14,900	<b>14,900</b>
Loss on disposal of FA	441	<b>441</b>	1,693	<b>1,693</b>
Bank charges	543	<b>543</b>	629	<b>629</b>
Support Costs – <i>Wages and Salaries</i>	85,420	<b>85,420</b>	81,481	<b>81,481</b>
	<u>648,695</u>	<u><b>648,695</b></u>	<u>633,648</u>	<u><b>633,648</b></u>

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****7. Expenditure on charitable activities by activity type**

	Core Programmes £	2 Year Old Programme £	Support costs £	Total Funds 2023 £
Wages & salaries	230,942	170,998	–	401,940
Creche support	1,498	–	–	1,498
2 year old programme costs	–	15,807	–	15,807
Miscellaneous programme costs	28,498	–	–	28,498
Promotion costs	7,550	–	–	7,550
Staff training & courses	3,909	–	–	3,909
Staff Development & Well-being	4,683	–	–	4,683
Repairs & maintenance	954	3,050	–	4,004
Cleaning & consumables	–	284	–	284
Minibus running costs	4,957	–	–	4,957
Telephone & internet	7,254	–	–	7,254
Postage & stationery	7,893	–	–	7,893
HR advisory & support service	900	–	–	900
Membership and Subscriptions	1,825	–	–	1,825
Travel expenses	1,160	–	–	1,160
Rent - Office & Programme rooms	19,900	–	–	19,900
Rent - Gasyard Programme rooms	–	7,958	–	7,958
Rent - Creche (OLT)	9,630	–	–	9,630
Heat, light & utilities	10,883	–	–	10,883
Insurance	3,783	–	–	3,783
Accountancy fees	–	–	1,560	1,560
Auditors remuneration	–	–	1,560	1,560
Depreciation charge	14,855	–	–	14,855
Loss on disposal of FA	441	–	–	441
Bank charges	543	–	–	543
Support Costs – <i>Wages and Salaries</i>	–	–	85,420	85,420
	<b>362,058</b>	<b>198,097</b>	<b>88,540</b>	<b>648,695</b>

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2022****7. Expenditure on charitable activities by activity type**

	Core Programmes	2 Year Old Programme	Support costs	Total Funds 2022
	£	£	£	£
Wages & salaries	252,484	168,572	–	<b>421,056</b>
Creche support	986	–	–	<b>986</b>
2 year old programme costs	–	16,580	–	<b>16,580</b>
Miscellaneous programme costs	15,628	–	–	<b>15,628</b>
Promotion costs	2,689	–	–	<b>2,689</b>
Staff training & courses	559	–	–	<b>559</b>
Repairs & maintenance	485	1,838	–	<b>2,323</b>
Cleaning & consumables	–	307	–	<b>307</b>
Minibus running costs	2,358	–	–	<b>2,358</b>
Telephone & internet	6,713	–	–	<b>6,713</b>
Postage & stationery	8,933	–	–	<b>8,933</b>
HR advisory & support service	900	–	–	<b>900</b>
Membership and Subscriptions	1,938	–	–	<b>1,938</b>
Travel expenses	1,422	–	–	<b>1,422</b>
Rent - Office & Programme rooms	18,600	–	–	<b>18,600</b>
Rent - Gasyard Programme rooms	–	8,205	–	<b>8,205</b>
Rent - Creche (OLT)	9,500	–	–	<b>9,500</b>
Heat, light & utilities	9,728	–	–	<b>9,728</b>
Insurance	3,400	–	–	<b>3,400</b>
Accountancy fees	1,560	–	–	<b>1,560</b>
Auditors remuneration	1,560	–	–	<b>1,560</b>
Depreciation charge	14,900	–	–	<b>14,900</b>
Loss on disposal of FA	1,693	–	–	<b>1,693</b>
Bank charges	629	–	–	<b>629</b>
Support Costs – <i>Wages and Salaries</i>	–	–	81,481	<b>81,481</b>
	<b>356,665</b>	<b>195,502</b>	<b>81,481</b>	<b>633,648</b>

## SURESTART EDENBALLYMORE

## COMPANY LIMITED BY GUARANTEE

NOTES TO THE FINANCIAL STATEMENTS *(continued)*

## YEAR ENDED 31 MARCH 2023

## 8. Auditors' remuneration

	Year to 31 Mar 23	Year to 31 Mar 22
Fees payable to the Auditor for: Audit of the financial statements	£ 1,560	£ 1,560
Preparation of the financial statements	1,560	1,560
	<u>3,120</u>	<u>3,120</u>

## 9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	487,360	502,537
	<u>487,360</u>	<u>502,537</u>

The average head count of employees during the year was 31 (2022: 31). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Number of staff – <i>Programme Delivery</i>	24	25
Number of staff – <i>Support Costs</i>	6	6
	<u>31</u>	<u>31</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****10. Trustee remuneration and expenses**

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

**11. Tangible fixed assets**

	Office Equipment £	Fixtures and fittings £	Motor vehicles £	Creche Fixtures & Fittings £	Total £
<b>Cost</b>					
At 1 April 2022	51,383	58,671	37,692	44,908	<b>192,654</b>
Additions	12,395	4,057	–	–	<b>16,452</b>
Disposals	(9,582)	(14,225)	–	–	<b>(23,807)</b>
<b>At 31 March 2023</b>	<u>54,196</u>	<u>48,503</u>	<u>37,692</u>	<u>44,908</u>	<u><b>185,299</b></u>
<b>Depreciation</b>					
At 1 April 2022	39,041	38,510	25,746	44,908	<b>148,205</b>
Charge for the year	9,457	3,009	2,389	–	<b>14,855</b>
Disposals	(9,141)	(14,225)	–	–	<b>(23,366)</b>
<b>At 31 March 2023</b>	<u>39,357</u>	<u>27,294</u>	<u>28,135</u>	<u>44,908</u>	<u><b>139,694</b></u>
<b>Carrying amount</b>					
<b>At 31 March 2023</b>	<u>14,839</u>	<u>21,209</u>	<u>9,557</u>	<u>–</u>	<u><b>45,605</b></u>
At 31 March 2022	<u>12,342</u>	<u>20,161</u>	<u>11,946</u>	<u>–</u>	<u><b>44,449</b></u>

**12. Creditors: amounts falling due within one year**

	2023 £	2022 £
Accruals and deferred income	<b>10,907</b>	<b>8,024</b>
Social security and other taxes	<b>6,539</b>	<b>6,275</b>
	<u><b>17,446</b></u>	<u><b>14,299</b></u>

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE FINANCIAL STATEMENTS (continued)****YEAR ENDED 31 MARCH 2023****13. Analysis of charitable funds****Unrestricted funds**

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Unrestricted fund	15,825	–	–	15,825

**Restricted funds**

	At 1 April 2022	Income	Expenditure	At 31 March 2023
	£	£	£	£
Restricted Fund	35,695	648,594	(648,695)	35,594

**14. Related parties**

The director of the company listed below is also involved with other charitable organisations, as follows:

<b>Director</b>	<b>Organisation</b>
Mr G McGowan	Old Library Trust

The transactions that arose during the year ended 31 March 2023 were as follows:

<b>Organisation</b>	<b>£</b>	<b>Details of payments made</b>
Old Library Trust	37,260	Rental and service charges

**SURESTART EDENBALLYMORE****COMPANY LIMITED BY GUARANTEE****NOTES TO THE DETAILED STATEMENT OF FINANCIAL ACTIVITIES****31 MARCH 2023****15. HSCB –Funding**

		<b>2023</b>		2022
	Unrestricted	Restricted	Total funds	Total funds
<b>Note</b>	funds	funds	funds	funds
	£	£	£	£
<b>Income per Accounts</b>				
HSCB – Health & Social Care Board	–	642,093	<b>642,093</b>	623,391
<b>Total income</b>	–	642,093	<b>642,093</b>	623,391
<b>Expenditure per Accounts</b>				
<b>2 Year Old</b>				
Wages & salaries	–	170,998	<b>170,998</b>	168,572
2 year old programme costs	–	15,807	<b>15,807</b>	16,580
Repairs & maintenance	–	3,050	<b>3,050</b>	1,838
Cleaning & consumables	–	284	<b>284</b>	307
Rent - Gasyard Programme rooms	–	7,958	<b>7,958</b>	8,205
<b>Core</b>				
Wages & salaries	–	316,362	<b>316,362</b>	333,965
Telephone & internet	–	7,254	<b>7,254</b>	6,713
Staff training & courses	–	3,909	<b>3,909</b>	559
Staff Development and well-being	–	4,683	<b>4,683</b>	–
Travel expenses	–	1,160	<b>1,160</b>	1,422
Rent - Office & Programme rooms	–	18,600	<b>18,600</b>	18,600
Rent - Creche (OLT)	–	9,630	<b>9,630</b>	9,500
Heat, light & utilities	–	10,883	<b>10,883</b>	9,728
Membership and Subscriptions	–	1,825	<b>1,825</b>	1,938
Bank charges	–	446	<b>446</b>	536
Minibus running costs	–	4,957	<b>4,957</b>	2,358
Postage, stationery, IT & Office Equipment	–	7,893	<b>7,893</b>	8,933
Promotion costs	–	7,550	<b>7,550</b>	2,689
Repairs & maintenance	–	953	<b>953</b>	485
HR advisory & support service	–	900	<b>900</b>	900
Creche support	–	666	<b>666</b>	986
Miscellaneous programme costs	–	23,061	<b>23,061</b>	10,307
Depreciation	–	14,855	<b>14,855</b>	14,900
Accountancy fees	–	1,560	<b>1,560</b>	1,560
Auditors' remuneration	–	1,560	<b>1,560</b>	1,560
Insurance	–	3,783	<b>3,783</b>	3,400
<b>Total expenditure</b>	–	640,587	<b>640,587</b>	626,541
<b>Less adjusting non-cash items</b>				
Depreciation	–	14,855	<b>14,855</b>	14,900
	–	14,855	<b>14,855</b>	611,641
<b>Add Capital Expenditure</b>				
Fixed Asset Additions	–	16,453	<b>16,453</b>	11,767
<b>Actual Expenditure</b>	–	642,185	<b>642,185</b>	623,408

# claremount

chartered accountants

Our reference: SU2/KMC/AC/Audit  
Your reference: 7 September 2023  
Date:

*Registered Office:*  
**43 Clarendon Street,  
Derry,  
BT48 7ER**

Tel: (028) 7126 6420  
Fax: (028) 7124 0936

Email: [info@claremount.net](mailto:info@claremount.net)  
Website: [www.claremount.net](http://www.claremount.net)

The Board of Directors  
Surestart Edenballymore  
Lis Linn Centre  
Central Drive  
Creggan  
Derry

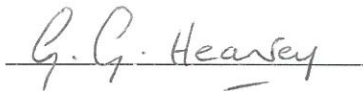
Dear Sirs

## ASSURANCE REPORT OF FIXED ASSET REGISTER

This report is produced for the purpose of reporting to the Board of Surestart Edenballymore and HSCB in connection with accuracy of the fixed asset register.

We confirm that all assets contained on the register have been verified and accounted for.

Yours faithfully



**Gerald Heaney (Senior Statutory Auditor)**

SureStart Edenballymore  
 Year Ended 31 March 2023  
 Fixed Asset Register

	Date	Cost	Depn at 01/04/22	NBV at 01/04/22	Additions	Disposals	Charge for year	On disposals	Depn at 31/03/23	NBV at 31/03/23
3 x High back operator chairs with arms	16/08/2007	345	345	-	-	-	-	-	345	-
3 x Blue reception chairs	16/08/2007	99	99	-	-	-	-	-	99	-
1 x Beech/silver tambour unit	16/08/2007	422	422	-	-	-	-	-	422	-
Fellowes W-6 Shredder	23/08/2007	141	141	-	-	-	-	-	141	-
CPC Office Supplies	27/03/2008	823	823	-	-	-	-	-	823	-
IBS NI Ltd	28/03/2008	356	356	-	-	-	-	-	356	-
Ryan carpets	31/03/2008	743	743	-	-	-	-	-	743	-
Information panel		341	341	-	-	-	-	-	341	-
Information panel		329	329	-	-	-	-	-	329	-
Camcorder		540	540	-	-	-	-	-	540	-
Tens machine x 10 (FD09/01572 # 3)	18/06/2009	667	667	-	-	-	-	-	667	-
Fridge	30/03/2011	245	245	-	-	-	-	-	245	-
2 steel cupboards & 16 twin lock lateral files	29/11/2012	1,575	1,575	-	-	-	-	-	1,575	-
Panasonic Camera, charger & lens	13/12/2012	325	325	-	-	-	-	-	325	-
	18/12/2012	25	25	-	-	-	-	-	25	-
tall tray unit & extra trays for office	16/04/2013	678	678	-	-	-	-	-	678	-
2 acrylic screens for office	19/04/2013	766	766	-	-	-	-	-	766	-
Innov8 Office Interiors	01/03/2014	715	715	-	-	-	-	-	715	-
PremiAir	14/07/2014	1,200	1,200	-	-	-	-	-	1,200	-
Paxton Computers Ltd	16/02/2015	552	552	-	-	-	-	-	552	-
18 PS Computer Services	18/11/2016	2,329	2,329	-	-	-	-	-	2,329	-
Dawson Hinds	16/12/2016	821	821	-	-	-	-	-	821	-
Dawson Hinds	25/11/2016	226	226	-	-	-	-	-	226	-
Photocopier - Xerox M199603	31/03/2018	2,598	2,598	-	-	-	-	-	2,598	-
Dawson Feb19 - Dawson Hinds	02/19/014	9,095	8,640	455	-	-	455	-	9,095	-
Fiesta Blinds	11/18/017	580	551	29	-	-	29	-	580	-
Fiesta Blinds	11/18/017	370	352	19	-	-	19	-	370	-
Dawson Hinds	03/19/043	1,318	1,252	66	-	-	66	-	1,318	-
Dawson Hinds - 2 Door cupboard, Mesh office chair & 4 drawers	05/19/014	518	389	130	-	-	130	-	518	-
Emmett Quigley	07/19/024	523	392	131	-	-	131	-	523	-
Dawson Hinds - High stool with back & walnut desk	06/19/026	996	747	249	-	-	249	-	996	-
Stevensons - storage unit	06/19/029	1,400	1,050	350	-	-	350	-	1,400	-
CCD Electrical - New trunking, wiring & phone points	05/19/021	3,103	2,327	776	-	-	776	-	3,103	-
Dawson Hinds	03/19/043	1,318	988	329	-	-	329	-	1,318	-
3PS Computers - laptop	27/03/2020	852	639	213	-	-	213	-	852	-
3PS Computers 4 laptops	07/20/016	2,376	1,188	1,188	-	-	594	-	1,782	594
All Digital Systems - projector	02/21/002	2,091	1,045	1,045	-	-	523	-	1,568	523
3PS Computer Services - 1 laptop	02/21/014	2,814	1,407	1,407	-	-	704	-	2,111	704
3PS Computer Services	08/21/012	774	194	581	-	-	194	-	387	387
Amazon - 5 Laptops	06/21/032	600	150	450	-	-	150	-	300	300
Omega Mechanical	05/21/019	3,477	869	2,608	-	-	869	-	1,738	1,738
Equipment - 25% straight line	03/22/018	2,317	290	2,027	-	-	579	-	1,448	1,448
		51,383	39,332	12,051	-	-	6,358	-	45,690	5,693
M McLaughlin & Sons - Family rooms	10/03/2008	734	700	34	-	-	4	-	704	29
3 x Free standing screens 1716mm	29/10/2007	627	599	29	-	-	4	-	602	25
Securitel Electronic Systems	14/11/2007	1,811	1,727	83	-	-	10	-	1,738	73
Dry line and stud all walls	29/11/2007	2,938	2,802	135	-	-	2,938	-	2,802	-
Suspended ceiling supplied & fitted	29/11/2007	940	897	43	-	-	940	-	897	-
Sink & worktop fitted in kitchen	29/11/2007	411	392	19	-	-	411	-	392	-
Wash hand basin supplied & fitted	29/11/2007	235	224	11	-	-	235	-	224	-
Flooring in kitchen & toilet area	29/11/2007	176	168	8	-	-	176	-	168	-
Electrical work; lights, power points, meter installation	29/11/2007	2,848	2,717	131	-	-	2,848	-	2,717	-

See Note 1  
 See Note 1  
 See Note 1  
 See Note 1  
 See Note 1

	Date	Cost	Depn at 01/04/22	NBV at 01/04/22	Additions	Disposals	Charge for year	On disposals	Depn at 31/03/23	NBV at 31/03/23
Ventilation installed in WC	29/11/2007	235	224	11	-	235	-	224	224	-
Oil heating & hot water installed	29/11/2007	858	818	40	-	858	-	818	818	-
Click flooring fitted	29/11/2007	941	898	43	-	941	-	898	898	-
1 x storage cupboard c/w shelves	14/12/2007	169	161	8	-	-	1	1	162	7
3 x trexus blue folding metal chair	14/12/2007	289	276	13	-	-	2	2	277	12
2 x doors for cupboard	14/12/2007	78	74	4	-	-	0	0	74	3
4 x influx beech folding table	14/12/2007	196	187	9	-	-	1	1	188	8
1 x blue 3 tier serving trolley	14/12/2007	207	197	10	-	-	1	1	198	8
2 x beech bookcase	14/12/2007	3,666	3,497	169	-	-	21	21	3,518	148
16 x cabby modular fabric chairs	18/03/2008	386	369	18	-	-	3	3	371	16
4 x We Play Trike (small) - Outdoor play area	18/03/2008	463	442	21	-	-	3	3	444	19
4 x 3-wheel scooter - Outdoor play area	18/03/2008	501	478	23	-	-	3	3	480	20
4 x Push Trike - Outdoor play area	18/03/2008	617	588	28	-	-	4	4	592	25
CPC Office Supplies - Family Rooms	27/03/2008	617	588	28	-	-	29	29	4,793	201
McAvoy Group - Storage	28/03/2008	4,994	4,764	230	-	-	17	17	879	121
Shelves fitted	31/03/2010	1,000	862	138	-	-	32	32	1,174	225
Acrylic screens	07/03/2011	1,399	1,142	258	-	-	132	132	2,579	921
Kitchen fit out - Deposit	28/03/2014	3,500	2,448	1,052	-	-	116	116	2,272	811
Kitchen fit out - tender balance	01/03/2014	3,083	2,156	927	-	-	176	176	3,452	1,233
Stevensons	01/03/2014	4,685	3,276	1,409	-	-	16	16	309	111
Stevensons Kitchens - Stevensons 31 Mar 14	01/03/2014	420	294	126	-	-	95	95	816	664
Stevensons Kitchens - New kitchen units	01/03/2017	1,480	721	759	-	-	88	88	304	616
The Carpet Man	09/20/018	920	216	704	-	-	287	287	990	2,010
Jesse Blinds & Shutters Ltd	24/08/2020	3,000	703	2,297	-	-	287	287	990	2,010
Jesse Blinds	28/10/2020	3,000	703	2,297	-	-	333	333	1,149	2,331
Jesse Blinds	26/02/2021	3,480	816	2,664	-	-	333	333	1,149	2,331
Jesse Blinds	22/04/2021	3,480	816	2,664	-	-	34	34	1,149	2,331
Jesse Blinds	03/21/042	311	39	272	-	-	73	73	238	238
Omega Mechanical	Omega 03/22/018	1,060	133	928	-	-	116	116	248	812
Quality Garden Sheeds	03/22/029	3,228	404	2,825	-	-	353	353	757	2,471
Omega Mechanical Mar22	31/03/2022				-	-	507	507	507	3,550
Omega Mechanical Apr22	13/05/2022				-	-				
<b>Fixtures &amp; fittings - 12.5% reducing balance</b>		<b>58,671</b>	<b>38,217</b>	<b>20,454</b>	<b>4,057</b>	<b>9,582</b>	<b>3,009</b>	<b>9,141</b>	<b>41,226</b>	<b>21,061</b>
2 x Medium half round multi-table	06/02/2008	308	308	-	-	-	-	-	308	-
1 x Medium multi-table	06/02/2008	150	150	-	-	-	-	-	150	-
1 x PlayWorks Yorkshire Kit	06/02/2008	767	767	-	-	-	-	-	767	-
2 x Small sand and water center	06/02/2008	573	573	-	-	-	-	-	573	-
1 x Browser box	06/02/2008	155	155	-	-	-	-	-	155	-
6 x Childshape chair	06/02/2008	402	402	-	-	-	-	-	402	-
2 x Teacher chair	06/02/2008	212	212	-	-	-	-	-	212	-
2 x Library/Puzzle unit	18/03/2008	718	718	-	-	-	-	-	718	-
1 x Table & 4 chairs	18/03/2008	508	508	-	-	-	-	-	508	-
2 x Table top paint dryer	18/03/2008	341	341	-	-	-	-	-	341	-
44 x Posture perfect chairs	18/03/2008	827	827	-	-	-	-	-	827	-
3 x Sand & water table (clear)	18/03/2008	474	474	-	-	-	-	-	474	-
3 x Dress-up trolley	18/03/2008	470	470	-	-	-	-	-	470	-
1 x blue sand tray	18/03/2008	141	141	-	-	-	-	-	141	-
1 x Sink unit	18/03/2008	100	100	-	-	-	-	-	100	-
1 x Cooker/oven	18/03/2008	113	113	-	-	-	-	-	113	-
1 x Washing machine	18/03/2008	103	103	-	-	-	-	-	103	-
1 x Dishwasher	18/03/2008	110	110	-	-	-	-	-	110	-
Horizontal baby changing table - Gasyard	26/03/2008	182	182	-	-	-	-	-	182	-
Benchmark - Gasyard	27/03/2008	2,961	2,961	-	-	-	-	-	2,961	-
Omega Mechanical - OLT	28/03/2008	811	811	-	-	-	-	-	811	-
BlueStar	11/04/2014	46	46	-	-	-	-	-	46	-
Argos	15/04/2014	360	360	-	-	-	-	-	360	-
CF Construction	25/02/2015	2,813	2,813	-	-	-	-	-	2,813	-
flooring, play kitchen, storage units										

See Note 1  
See Note 1  
See Note 1

	Date	Cost	Depth at 01/04/22	NBV at 01/04/22	Additions	Disposals	Charge for year	On disposals	Depth at 31/03/23	NBV at 31/03/23
CF Construction	25/02/2015	2,986	2,986	-	-	-	-	-	2,986	-
CF Construction	25/02/2015	2,800	2,800	-	-	-	-	-	2,800	-
CF Construction	25/02/2015	2,954	2,954	-	-	-	-	-	2,954	-
Ness Landscapes - 2 yr old outdoor play area.	20/02/2015	2,232	2,232	-	2,232	-	-	2,232	2,232	-
Ness Landscapes - 2 yr old outdoor play area.	20/02/2015	1,800	1,800	-	1,800	-	-	1,800	1,800	-
Ness Landscapes - 2 yr old outdoor play area.	20/02/2015	1,266	1,266	-	1,266	-	-	1,266	1,266	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	1,379	1,379	-	1,379	-	-	1,379	1,379	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	432	432	-	432	-	-	432	432	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	720	720	-	720	-	-	720	720	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	1,740	1,740	-	1,740	-	-	1,740	1,740	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	720	720	-	720	-	-	720	720	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	2,160	2,160	-	2,160	-	-	2,160	2,160	-
Ness Landscapes - 2 yr old outdoor play area.	13/03/2015	536	536	-	536	-	-	536	536	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	358	358	-	358	-	-	358	358	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	522	522	-	522	-	-	522	522	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	360	360	-	360	-	-	360	360	-
Ness Landscapes - 2 yr old outdoor play area.	27/03/2015	875	875	-	875	-	-	875	875	-
Ness Landscapes - 2 yr old outdoor play area.	25/02/2016	1,000	1,000	-	1,000	-	-	1,000	1,000	-
Ness Landscapes - 2 yr old outdoor play area.	31/03/2016	4,350	4,350	-	4,350	-	-	4,350	4,350	-
Ness Landscapes - 2 yr old outdoor play area.	31/03/2016	2,074	2,074	-	2,074	-	-	2,074	2,074	-
CF Construction - New Units	24/03/2023	44,909	44,908	-	12,395	-	3,099	-	3,099	9,296
Dawson Hynds - 16 Chairs upholstered					12,395		3,099		3,099	9,296
LARS Play					12,395		3,099		3,099	9,296
Fixtures & Fittings - 25% straight line					12,395		3,099		3,099	9,296
Halfords	18/03/2008	1,300	1,278	22	-	-	4	-	1,282	18
New minibus	30/03/2017	36,392	24,467	11,925	-	-	2,385	-	26,852	9,540
Motor Vehicles - 20% reducing balance		37,692	25,745	11,947	-	-	2,389	-	28,134	9,557
		192,654	148,202	44,452	16,453	23,807	14,856	23,366	163,057	45,608

G.S.A.  
07/01/23

See Note 1  
Omega Mechanical Services related to work carried out in the kitchen area in 2007 which was replaced in March/April 2022, again by Omega Mechanical Services. All scrapped, no proceeds received.

See Note 2  
Ness Landscapes related to the outdoor play area which was replaced in March 2023 by the LARS Play. All scrapped, no proceeds received.