

COMPANY REGISTRATION NUMBER: NI031540
CHARITY REGISTRATION NUMBER: NIC101767

The Dry Arch Children's Centres
Company Limited by Guarantee
Financial Statements
31 March 2024

CLAREMOUNT
Chartered Accountants & Statutory Auditor
1b Brookmount Crescent
Omagh
Co Tyrone
BT78 5HG

The Dry Arch Children's Centres

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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The Dry Arch Children's Centres

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, 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 2024.

Reference and administrative details

Registered charity name The Dry Arch Children's Centres

Charity registration number NIC101767

Company registration number NI031540

Principal office and registered office Unit 1 50 Legavallon Road
Glenshane Business Park
Dungiven
Co Derry
BT47 4QL

The trustees

Mrs B Macqueen
Mrs J Whiteside
Mr D Whiteside
Mrs M Carey
Mrs T McCloskey

Company secretary Mrs B Macqueen

Auditor Claremount
Chartered Accountants & Statutory Auditor
1b Brookmount Crescent
Omagh
Co Tyrone
BT78 5HG

Bankers Ulster Bank
29 Clooney Terrace
Waterside
Co Derry
BT47 1AS

The Dry Arch Children's Centres

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing Document

The organisation is a charitable company limited by guarantee, incorporated on 5 November 1996. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

Management

Subject to the provisions of the Companies Act, the memorandum and the articles of association and to any directions given by special resolution, the business of the Company shall be managed by the directors who may exercise all the powers of the company.

Risk Management

The trustees of The Dry Arch Children's Centres acknowledge their responsibility in identifying and mitigating the various risks which the company may be exposed to. They have conducted a review of the major risks to which the charity is exposed.

A strategic plan has been created setting out the key aims, objectives and policies for the company as shown in this report. This strategic plan is constantly evolving to reflect the changing needs of families in the Dungiven and Limavady areas. This plan ensures that the charity has a clear focus - to provide quality support services to enable and enrich the developmental opportunities of children.

Quarterly financial budgets and variance reports are prepared in conjunction with the company's funding partners. This provides feedback into the performance of the charity and address areas for potential improvement. Budget preparation ensures that the charity is constantly looking forward and does not rest on its laurels as funding is dependent on future activities. Performance reports are provided to the trustees on a monthly basis to ensure information obtained is accurate and relevant for decision making purposes.

The company operates a comprehensive recruitment and training process for all current and potential staff members. As child safety is paramount, each potential new employee is subject to a vetting procedure before their contract of employment is signed. Qualifications and references are checked thoroughly to ensure that each new employee has the required skills to improve the existing workforce. Job training and development (including health & safety) is also provided for existing employees to further their skills and experience.

The Dry Arch Children's Centres

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities

The principal aim of Dry Arch Children's Centres is the empowerment of family members through the provision of a continuum of high quality support services that enrich the lives and improve developmental outcomes for children.

Associated Aims:

1. To encourage children from an early age to avoid risky behaviour and to moderate or overcome any and all physical, mental, emotional, educational and/or motivational barriers to improved self-esteem and personal development.
2. To promote and support the parenting role as the primary carers and enablers of their children's development.

Dry Arch Children's Centres provide fully integrated, seamless and non-stigmatising services that flexibly meet the needs of children, young people and their families. These services have been developed in partnership with our local communities, as well as with other individuals and agencies with whom we share responsibility for families.

The Dry Arch Children's Centres model delivers a holistic approach to meeting individual, family and community needs through the joint planning and delivery of services. Its integrated and seamless approach achieves more than the sum of its parts. This markedly contrasts a disaggregated arrangement wherein separate services are provided from a common base. In short, families get joined-up support from one place ensuring the right help at the right time.

Sample Services Provided:

- Full Day Care/Nursery.
- Sessional Crèche.
- 2-Year Old Programme.
- Pre-School Playgroup.
- Out-of-Schools programme.
- Sure Start.
- Parenting Education and Support.
- Youth Support.
- Health Promoting Homes.
- Health Promoting Farmers.
- Outreach Support.
- Home-Based Support/Family Visiting.
- Parenting Assessment and Contact.
- Adult Education and Training Centre.
- Early Intervention Family Support Hub.

Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

Achievements and performance

All objectives set within the previous year have been achieved.

The Dry Arch Children's Centres

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Year ended 31 March 2024

Financial review

The organisation had another successful year albeit a slight decrease in the level of income received and they invested in a further £56,790 of fixed assets. The net assets of the organisation now stand at £1,412,355.

In a year of economic turmoil, global recession, cost of living increases and instability we have kept the doors open and thankfully much needed services delivered to Families. As always the organisation has strived to ensure every funding pound has been put to good use. With funding cuts and economic uncertainty set to continue in the year ahead we will increase our focus on financial awareness just to ensure that vital services are still available to our local Children and Families.

Internally, finance systems within the Dry Arch centre are managed to a high standard and the introduction of new computerized systems ensures confidentiality and GDPR are key to future systems development. The updated SAGE Accounts Package provides a more effective and efficient method for maintaining financial information. Accounts have been fully audited and have been submitted to the Charities Commission database.

Principal Funding Sources

The principal funding source for the charity is currently by way of grant and contract income from the Health and Social Care Board. The charity also generates income from its day care and out of school programmes to supplement this grant income.

Grant Policy

Grants obtained are classified as restricted funds and are subject to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Reserves Policy

The trustees are confident that the reserves of the company are of a sufficient level to be able to continue the current activities of the charity in the event of a drop in funding. Unrestricted reserves are available for use at the discretion of the trustees in furtherance of the general objectives of the charity. Restricted reserves are subjected to restrictions on their use by the donor.

Finance reserves are set aside to protect the charity against drops in income and as a back-up for future extensions and commitments when necessary. It is also policy to increase reserves to cover six months operational expenditure should it be required in the future.

It is the intention of the charity to increase reserves annually to accommodate for the provision of employee pension contributions in line with Pension Regulator legislation.

The charity transfers a minimum of £2,000 per month into its business reserve account from unrestricted monies and the level of reserves is monitored quarterly as part of normal budgetary reporting and control.

The Management Committee of the charity monitor the drawing down of reserves and takes corrective action to replenish these whenever necessary.

The Dry Arch Children's Centres

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Review of Objectives 2023/24

In a world that is constantly changing, the ability to work flexibly is key and again this year the Dry Arch Staff Team demonstrated remarkable flexibility in responding to the changing needs of the borough, leading on and developing a range of innovative support offers for families across the spectrum of need.

As always the 2023/24 year held many rewards and challenges but the impact of our services and supports for Families and Children are immeasurable and make all of the uncertainty around funding challenges worthwhile. The Dry Arch Children's Centre's programmes and services works operationally and strategically to improve the life opportunities and outcomes.

Throughout the year we have continued to offer integrated services for Children, Young People and their Families, in partnership with local schools, statutory agencies, and community groups to ensure the best possible outcome to local Families, particularly those most in need of our supports.

Our staff continue to deliver high quality intensive services which support the whole Family across all aspects of life in a timely, caring and professional way. Working holistically and alongside our partner agencies and individuals, through the Early Intervention Family Support HUB.

Our services and supports are multi-faceted and designed to work alongside Families to tackle deep rooted and historical trauma as well as providing Family Support, Child Care and Parenting Programmes. Our services range from Universal to Therapeutic and support a great many Children and Families as reflected in the body of the report.

Numbers of referrals from partner agencies continues to grow, but this year has also seen a dramatic increase in the number of self-referral for support from parents and Young People. Interventions offered by the team, the breadth of Understanding and genuine impact and difference that this makes to so many Families and Children is clear. The range of evidence based interventions offered by the team, the breadth of understanding and the genuine impact and difference that this makes to so many of our Families and Children is clear.

This year has again proven that early intervention, preventative, work alongside a more therapeutic partnership approach with our statutory partners is paramount if we are to best serve the increasing needs of a growing community.

We look forward to continuing this success into 2024/25 with all of our partner agencies as an integral part of the Dry Arch Children's Centre's approach to early help and supporting Children, Young People and their Families to fulfil their potential.

How we work – What we do

Fundamental to our work is early intervention approach to all aspects of our work. Our services are all about “change” – Changing the next generation and doing things differently. In order to do that we recognise that the WHOLE Family is important and all aspects of life are important. Our partnership with WHSCT is pivotal to this intervention and change.

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Year ended 31 March 2024

Family Support

The starting point for us with all Families is always building relationships of trust and providing therapeutic wrap-around support services. Our delivery model provides an effective locality based solution to meet the needs of those most vulnerable Families in our community by harnessing scarce resources to support the work of all stakeholders. As an interventionist, transformational service focused on direct Family Support, the Dry Arch Centre programmes targets the most vulnerable and hard to reach Children, Young People and their Families. The driver is an early intervention model working with identifiable complex families with multiple problems, in partnership with our trust partners.

Our Family Support Workers engage with any Family. They act as a keyworker for each Family, assessing their needs and coordinating and providing services to make a difference. Raising a Family can be demanding and challenging, even at the best of times. Difficult home circumstances and adversity make this even more challenging. Our approach to supporting Families is Child-centered and based on a belief that effective early intervention prevents escalation of need in Children, Young People and their Families.

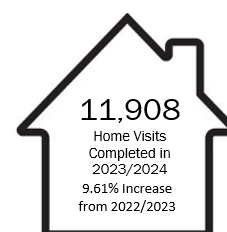
Our support is therefore based on progressive universalism-providing, on top of our accessible and wide-ranging universal support services, targeted help for those who need it most, proportionate to their level of need. We use a trauma-informed approach to providing services to enable the underlying need to determine the best approach and intervention for each Child and their Family.

Parenting Programmes

There are several points for Parents to get support, from practical workshops and navigating demands of Parenthood, through to topic based groups for Parents on brain development, attachment and positive behaviour to name but three. These programmes help foster strong Family relationships and build Parental confidence. We also deliver a suite of evidence based programmes including; Solihull, Incredible Years, Parenting Puzzle and Nurturing Programme, to name but four. All of our bespoke Programmes are accredited.

Home Visiting Service

This is a vital support service. A significant portion of our work involves providing one-on-one family support and customized programs within the home. On average, families receive support and interventions for 26 weeks, with weekly home visits throughout this period. In addition to home visits, families also receive ongoing weekly telephone support. This duration is based on families who received 26 weeks of support; some families require longer interventions and thus more visits. While some families need support for only a few weeks or months, many benefit from our assistance for years—and that is where we excel.



Early Intervention Family Support Hub

Referrals to the Early Intervention Family Support HUB continuously highlights the value of early/timely intervention, wraparound, family support programmes for developing resilience in Families and Communities. Our model of support continued to deliver an integrated model focusing on early intervention at the point of need and providing services to Children, Young People and Families in partnership with our Multi Agency partners within the Family Support HUB. We work with a range of partners to deliver universal and targeted support to Families who need support with their mental health and emotional well-being, particularly for Parents who fell isolated.

Going forward and within the next twelve months we intend to prioritise a common assessment framework tool to assess the needs of every family member across areas of health, education and social issues and in terms of monitoring and evaluation as well as measuring success. We will also continue to lead on the ACE's agenda as part of our "Compassionate, Connected Resilient Community" initiative where everyone feels valued and respected through a trauma informed lens.

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Year ended 31 March 2024

Family Support Services

Last year the annual report highlighted a need to continue more focused work with Families. This year we intend to highlight the importance of Building Attachment and Attunement between Parent and Child. Attachment and Attunement underpins everything we do!! This year continued the consolidation and growth of Family Support Services within the Dry Arch as a single agency as well as Referrals to the Dry Arch Early Intervention Family Support HUB. Our experience of the programmes and supports requested and offered convinces us of the value of this approach in tackling diverse needs experienced by Families today. We look forward to consolidation and continued growth in the years ahead as we focus our efforts on championing the needs of Families experiencing neurodiversity and all that goes with an individual Child or Young Person's needs.

Provision at a glance

This report breaks down the impact of programmes delivered by The Dry Arch Children's Centre and how we are making a difference within the local community.

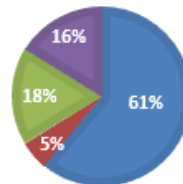
REFERRALS RECEIVED



3.38% Increase from 2022/2023

REFERRAL ORGANISATIONS

- Statutory Organisations
- Community & Voluntary Organisations
- Educational Organisations
- Self Referral

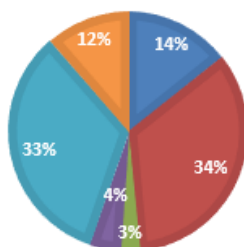


Parenting Support Services

Caring for the children we love has many rewards, but it is never easy. At one time or another each of us, parents and young people alike, may need a little help. It can be difficult to know where to look. This year we continued to deliver a range of programmes to support parents as they navigate their journey through family life. Details of programmes can be found on our website.

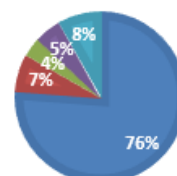
PARENTING SUPPORT SERVICES

- Cook It
- HENRY
- Solihull
- The Parenting Puzzle
- Parenting With Purpose
- Parenting Your Teen



OTHER SUPPORTS

- Food Parcels
- Practical Support
- Public Health Information
- Ethnic Minority Connection Calls
- Oral Health Programme



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Year ended 31 March 2024

Championing Neurodiversity

By championing neurodiversity, we are challenging misconceptions about neuro-divergent individuals. Neuro-divergent is an umbrella term encompassing various neurological differences, including ADHD, Autism, Dyspraxia, Dyscalculia, Dysgraphia, and Tourette's syndrome. These diagnostic labels describe diverse ways of thinking, learning, processing and behaving. The employment of a specific Neurodiversity Champion has already, within just one year reaped many benefits for Children and Parents whether they are awaiting a diagnosis or have had a diagnosis. As we move forward into another year we are determined to add to this support by providing an additional 5 support workers. Such is the need. Our goal remains to change the narrative around neurodiversity and celebrate the strengths and unique talents of neuro-divergent individuals, as well as provide supports and practical solutions to those Families still struggling.

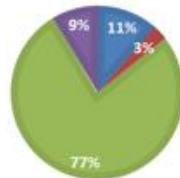
NEURODIVERSITY / DISABILITY REFERRALS RECEIVED

- ADHD / ADD
- Autism (including Asperger Syndrome)
- Awaiting Assessment / Diagnosis
- Other (eg physical, learning, acquired brain injury etc)



ADULT DISABILITY REFERRALS RECEIVED

- Physical
- Mental Health
- Sensory
- Neurodiverse (eg autism)



NEURODIVERSITY EVENTS / PROGRAMMES

- Initial Contacts / Connection Calls
- Sensory Santa Experience
- Building Buddies
- Ready Steady Shine
- Parent Workshops
- ND 121 Sessions



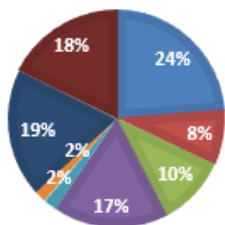
Youth Mentoring and Support

Research shows that young people who have access to various positive opportunities engage in less risky behaviour and demonstrate higher rates of successful transitions into adulthood. Our Youth Development Programs aim to promote positive outcomes by offering opportunities, fostering supportive relationships, and providing the necessary support to develop young people's strengths and prevent risky behaviours.

We measure success using the Motional Tool, an evidence-based instrument designed to assess, positively impact, and report on the emotional health of all our young participants. Below illustrates the other programs we offer. In early 2024, we introduced "Adulting 101", a program aimed at equipping young people with essential life skills and building resilience. This programme is still very much in its infancy but has really taken off with all post primary schools in the area requesting support for their year 11 to 13 year groups from September.

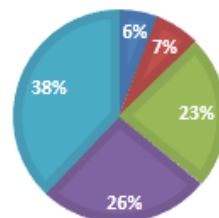
PHYSICAL ACTIVITY PROGRAMMES

- TAG
- Jujitsu
- Snooker
- Summer Camp
- Boxercise
- Football
- Physical Activity
- Halloween Camp



THERAPEUTIC INTERVENTIONS

- Wellness Club
- Inside Out
- Drawing & Talking
- Flourishing Friendships
- Ticked Off



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Year ended 31 March 2024

Sensory Play

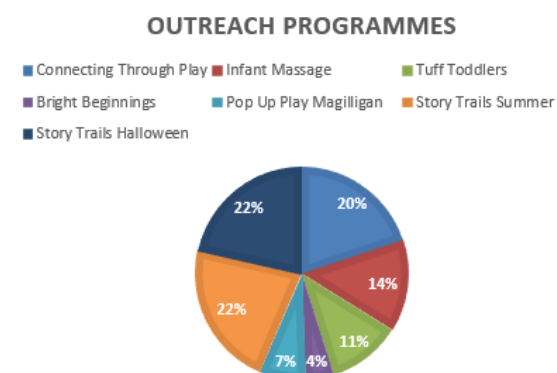
Sensory Play is critical to our Children's brain development and is featured heavily within the Dry Arch Centres daily activity. Currently all Children have access to sensory play activities and materials daily but this year we intend to develop a unique and specialist Sensory Play space within our Dungiven centre as part of our Championing Neurodiversity campaign. This campaign is something we want to take to other providers and employers and as such we encourage you to "WATCH THIS SPACE."

Floating Crèche

The dedication of our Child Care team continues to allow us to offer a floating crèche to important conferences in a local hotel which otherwise could not have happened. This year again 10 of our dedicated team supported Children from across the UK as their Parents and Carers attended a training weekend aimed at supporting Children and Young People with Haemophilia. This kind of floating crèche support is testimony to the dedication of our Child Care team as without them offering their time at weekends and evenings these important training events and conferences would not take place!

No Boundaries to Support

We believe all Families deserve to be supported and postcodes should not be a barrier to offering help where it is needed. As such Parents who do not live within these catchment areas are eligible for a range of programmes and services through the Other Dry Arch Programmes. The table of Play Programmes below highlights the level of this support and again talks to the need for these services to continue throughout the incoming year of support.



Early Brain Development – What shapes us makes us

The Early Years of a Child's life are very important for later health and development. One of the main reasons is how fast the brain grows from birth continuing into early Childhood. Although the brain continues to develop and change into adulthood, the first eight years can build a foundation for future learning, health and life success. By integrating relationship-based prevention and intervention services for Children early in life, when the brain is developing most rapidly, we can help optimise developmental trajectories.

The Dry Arch Children's Centres

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

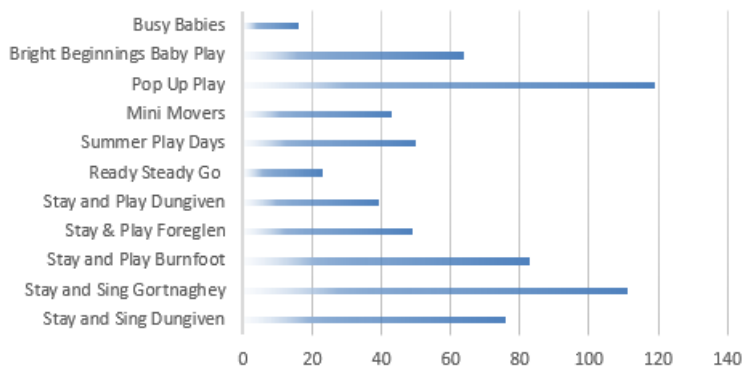
Year ended 31 March 2024

Play Programmes

Play programmes are an integral & crucial part of our baby's and young children's brain development & meaningful attachment relationships with a primary caregiver. Our baby play programmes provide proactive peer and one-to-one support from a skilled facilitator. The sessions are interactive, allowing parents to make new friends, discuss experiences, and spend one-to-one time with their baby in an environment set up to engage baby's senses, with lights, sounds and textures. Each week introduces different topics of interest around infant development relevant to the first year of life – these include the 4th trimester, activity ideas, and sleep patterns, ways to break up the day, and other topics relevant to attending families. Busy Babies creates play opportunities for older babies to learn about the world around them through the use of tuff trays, treasure baskets and sensory play.

Our toddler play sessions provide further opportunities for parents to learn and understand how to further grow their child's brain and nurture attachments between parent and child. These sessions take place within local community centres and schools to promote and enhance family awareness of their place within the local community – this creates a sense of belonging. The graph below shows the number of families who have accessed these programmes and highlights the importance of our work within local communities from an early age.

PLAY PROGRAMMES

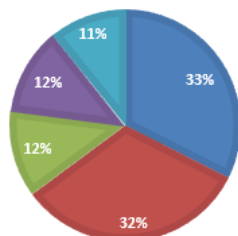


SURESTART

The Dry Arch Sure Start project offers a wide range of services to support families with young children, focusing on their health and development. These services are primarily available within the Cooleasan, Dungiven, Enagh, Feeny, Glack, Greystone, Roeside, The Highlands, and Upper Glenshane wards. Our Sure Start Developmental Programme is designed for children aged two to three years, in their pre-preschool year. Play is a crucial tool for developing self-regulation and promoting language, cognition, and social competence. We provide children with numerous opportunities to develop physical skills, enjoy the outdoors, understand and make sense of their world, interact with others, express and control emotions, develop symbolic and problem-solving abilities, and practice emergent skills. Our monthly Stay and Play sessions enable parents and children to learn together, reinforcing positive attachments. Ready Steady Preschool offers shorter sessions twice a week.

DEVELOPMENTAL PROGRAMME FOR 2 YEAR OLDS & READY STEADY PRESCHOOL

■ 2YOP Limavady ■ 2YOP Dungiven ■ RSP Dungiven ■ RSP Feeny ■ RSP Foreglen



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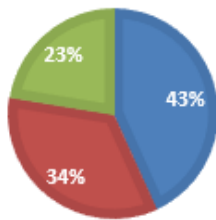
Year ended 31 March 2024

Engaging Male Carers

Together with the local nursing partnership, male carers were offered a basic health check, including blood pressure, cholesterol & mental health support. These programmes are pivotal to including our male carers. 2023/2024 also saw the introduction of “Stay and Swim with Me”, sessions for male carers to spend one to one time with their children in the pool.

MALE ENGAGEMENT PROGRAMMES

■ Connection Calls ■ Information Workshop ■ Stay & Swim with Me



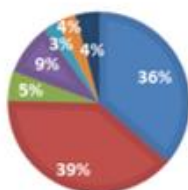
Infant Mental Health Programmes & Workshops

Antenatal classes are crucial not only for ensuring that expectant parents feel prepared and supported during this significant stage of life, but they also form the foundation of our relationships with families. For some, this relationship lasts for many years, often extending to second and subsequent children. Our postnatal programs and workshops provide new parents with a safe space to learn and socialise as they navigate the journey of new parenthood. Programs such as Infant Massage and our Baby Play initiatives offer parents opportunities to understand the importance of early attachment and bonding, which fosters their baby’s brain development. These programs also provide practical information on massage techniques, soothing their baby, and learning safe sleep practices. Parents learn that simple activities and quality one-on-one time are essential for building a strong attachment.

Our weekly Breastfeeding Support Group is suitable for both new and experienced breastfeeding parents. Breastfeeding is a complex process, and informal networks are beneficial for parents, helping them learn new skills, solve problems, adjust psychologically, and support their decision to breastfeed both practically and socially over time.

ANTENATAL PROGRAMMES AND WORKSHOPS

■ Antenatal Connection Calls ■ Antenatal Reflexology
■ Babies in Waiting Event ■ Hypnobirthing
■ Antenatal Yoga ■ Prepared Partners Workshop
■ Mood Matters Workshop



POSTNATAL PROGRAMMES & EVENTS



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NIMATS

The introduction of NIMATS has made the world of sharing information between statutory organisations and Sure Start a much more seamless process. This benefits more families.

Representation and Lobbying

The Dry Arch Children's Centres remains passionate about profiling the needs of Children and Families at local, council and regional levels. As such the organisation represents the needs of Local Children and Families on many boards and bodies including; Leading Sure Start, leading the local Early Intervention Family Support HUB, Hosting the Limavady Locality Planning Group, as well as having a representative on the Western Area Outcomes groups and The Children and Young People's Strategic Partnership regionally. This, along with representation on local groups within the Neighbourhood renewal area, Roe Valley Network and many other groups and networks ensures local needs are highlighted at Regional level. More importantly, services are developed and delivered using local intelligence from HUB referrals. Ensuring local services based on local needs!

What Matters Most– What our families say

Feedback is sought from our families on a regular basis – this means that we are in touch with the needs of the families we are supporting, and can adapt our programmes and services accordingly.



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Going Forward

Cost of Living cost too much

The cost of living crisis has not gone away and neither have the supports we continue to offer to our Families. Going forward we are ever more mindful that Children in the most vulnerable and precarious circumstances will be among those most exposed to the cost of living crisis. Families with nothing left to cut back on are no longer having to choose between heating and eating – instead they are unable to afford either. Growing up in poverty can harm Children's life chances, limiting their opportunities, holding them back in education, or leading to poor emotional, mental and physical health outcomes. More and more Families are self-referring for support, conscious their next port of call will be gateway. Along with our statutory Partners we intend to go into the next years tackling head on the issues of poverty faced by many more Families including what is now being terms "the working poor".

Ever Changing

As there is no typology of Families there is no typology of support. We continue to tailor our approaches to the individual circumstances of each Family. To do this we need our Partners within the Family Support HUB.

Community Conversations & ACE's

Pre Covid we were working with the Western Trust to take the whole Adverse Childhood Experiences Message (ACE's) through viewing and subsequent training from the "Biology of Stress- The Science of Hope" documentary to our communities. It is not enough for professionals to watch the ACE's Documentary and follow through with the Trauma Informed Care training. Every citizen in our Community need to do the same. Over the next year we intend rolling the documentary to all teenagers, their Parents and indeed all community members, and following this with the Community Resilience Model training as part of our BELONG Campaign.

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 trustees 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.

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Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

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

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

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 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.

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 trustee 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.

The trustees' annual report and the strategic report were approved on 18 December 2024 and signed on behalf of the board of trustees by:



Mrs B Macqueen
Trustee

The Dry Arch Children's Centres

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Dry Arch Children's Centres

Year ended 31 March 2024

Opinion

We have audited the financial statements of The Dry Arch Children's Centres (the 'charity') for the year ended 31 March 2024 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).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 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;
- 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

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 charity's ability to continue as a going concern for a period of at least twelve months from 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.

The Dry Arch Children's Centres

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Dry Arch Children's Centres

(continued)

Year ended 31 March 2024

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. 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 trustees' 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 trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

The Dry Arch Children's Centres

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Dry Arch Children's Centres

(continued)

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (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 trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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.

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.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 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.

The Dry Arch Children's Centres

Company Limited by Guarantee

Independent Auditor's Report to the Members of The Dry Arch Children's Centres

(continued)

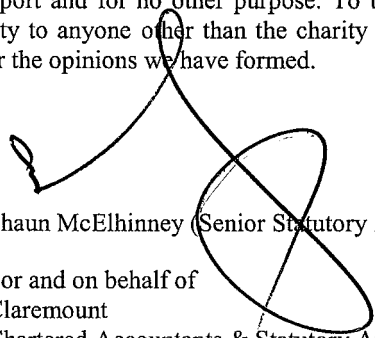
Year ended 31 March 2024

- 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.

Use of our report

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.



Shaun McElhinney (Senior Statutory Auditor)

For and on behalf of
Claremount
Chartered Accountants & Statutory Auditor

1b Brookmount Crescent
Omagh
Co Tyrone
BT78 5HG

18 December 2024

The Dry Arch Children's Centres
Company Limited by Guarantee
Statement of Financial Activities
(including income and expenditure account)

Year ended 31 March 2024

		2024		2023
	Note	Unrestricted funds £	Restricted funds £	Total funds £
Income and endowments				
Donations and legacies	4	30,505	1,115,645	1,146,150
Other trading activities	5	710,606	–	710,606
Investment income	6	7,385	–	7,385
Total income		<u>748,496</u>	<u>1,115,645</u>	<u>1,864,141</u>
Expenditure				
Expenditure on charitable activities	7,8	569,684	1,115,645	1,685,330
Total expenditure		<u>569,684</u>	<u>1,115,645</u>	<u>1,685,330</u>
Net income and net movement in funds		<u>178,812</u>	<u>–</u>	<u>178,811</u>
Reconciliation of funds				
Total funds brought forward		978,469	255,074	1,233,543
Total funds carried forward		<u>1,157,281</u>	<u>255,074</u>	<u>1,412,355</u>

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 26 to 31 form part of these financial statements.

The Dry Arch Children's Centres

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	12	209,555	199,790
Current assets			
Debtors	13	19,709	22,481
Cash at bank and in hand		1,231,256	1,062,044
		<u>1,250,965</u>	<u>1,084,525</u>
Creditors: amounts falling due within one year	14	<u>48,165</u>	<u>50,772</u>
Net current assets		<u>1,202,800</u>	<u>1,033,753</u>
Total assets less current liabilities		<u>1,412,355</u>	<u>1,233,543</u>
Net assets		<u>1,412,355</u>	<u>1,233,543</u>
Funds of the charity			
Restricted funds		255,074	255,074
Unrestricted funds		1,157,281	978,469
Total charity funds	16	<u>1,412,355</u>	<u>1,233,543</u>

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2024, and are signed on behalf of the board by:



Mrs B Macqueen
Trustee

The notes on pages 26 to 31 form part of these financial statements.

The Dry Arch Children's Centres

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income	178,811	190,924
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	47,025	36,960
Government grant income	(1,146,150)	(1,126,652)
Other interest receivable and similar income	(7,385)	(2,673)
Accrued income	–	(17,664)
<i>Changes in:</i>		
Trade and other debtors	2,773	7,480
Trade and other creditors	(2,607)	(8,322)
Cash generated from operations	<u>(927,533)</u>	<u>(919,947)</u>
Interest received	7,385	2,673
Net cash used in operating activities	<u>(920,148)</u>	<u>(917,274)</u>
Cash flows from investing activities		
Purchase of tangible assets	<u>(56,790)</u>	<u>(15,254)</u>
Net cash used in investing activities	<u>(56,790)</u>	<u>(15,254)</u>
Cash flows from financing activities		
Government grant income	1,146,150	1,126,652
Net cash from financing activities	<u>1,146,150</u>	<u>1,126,652</u>
Net increase in cash and cash equivalents	169,212	194,124
Cash and cash equivalents at beginning of year	1,062,044	867,920
Cash and cash equivalents at end of year	<u>1,231,256</u>	<u>1,062,044</u>

The notes on pages 26 to 31 form part of these financial statements.

The Dry Arch Children's Centres

Company Limited by Guarantee

Accounting Policies

Year ended 31 March 2024

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.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No judgements, accounting estimates or assumptions that have been made by management will have a significant effect on the amounts recognised in the financial statements.

Fund accounting

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

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

Incoming Resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- Voluntary income is received by way of grants, donations and gifts and is included in full in the Statement of Financial Activities when receivable. Grants, where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant.
- Investment income is included when receivable.
- Incoming resources from charitable trading activity are accounted for when earned.
- Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

The Dry Arch Children's Centres

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 March 2024

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

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

- Costs of generating funds comprise the costs associated with attracting voluntary income and costs of trading for fundraising purposes.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource.

Tangible assets

All fixed assets are initially recorded at cost.

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:

Building adaptations	-	5% straight line
Motor vehicles	-	20% straight line
Equipment	-	10% straight line
Leased Assets	-	20% straight line

The Dry Arch Children's Centres

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 March 2024

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.

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.

The Dry Arch Children's Centres

Company Limited by Guarantee

Accounting Policies *(continued)*

Year ended 31 March 2024

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The Dry Arch Children's Centres

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Unit 1 50 Legavallon Road, Glenshane Business Park, Dungiven, Co Derry, BT47 4QL.

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 Companies Act 2006.

3. Limited by guarantee

The company is Limited by Guarantee and does not have a share capital.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations / Commission	–	–	–
Grants			
WHST (Limavady)	5,000	220,064	225,064
HSCB (Surestart)	–	742,159	742,159
DFC	–	28,537	28,537
HSCB Fair Play Grant	–	1,600	1,600
NIH & SSWB (Transport Contract)	–	–	–
Playgroup	–	39,185	39,185
HSS Milk Refund	3,151	–	3,151
USEL	17,354	–	17,354
Children in Northern Ireland	–	21,256	21,256
Early Years Pathway Fund	–	30,000	30,000
Western Area Outcomes Group	5,000	–	5,000
BBC Children In Need	–	25,443	25,443
Training	–	–	–
Transport Income	–	7,401	7,401
	<u>30,505</u>	<u>1,115,645</u>	<u>1,146,150</u>

The Dry Arch Children's Centres

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

4. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations / Commission	17	–	17
Grants			
WHSCCT (Limavady)	–	211,523	211,523
HSCB (Surestart)	–	748,862	748,862
DFC	–	30,877	30,877
HSCB Fair Play Grant	–	2,138	2,138
NIH & SSWB (Transport Contract)	5,000	–	5,000
Playgroup	–	38,994	38,994
HSS Milk Refund	1,356	–	1,356
USEL	6,602	–	6,602
Small Grants	–	12,377	12,377
Early Years Pathway Fund	–	28,478	28,478
Western Area Outcomes Group	–	–	–
BBC Children In Need	–	28,982	28,982
Training	3,200	–	3,200
Transport Income	1,200	7,046	8,246
	<u>17,375</u>	<u>1,109,277</u>	<u>1,126,652</u>

5. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Daycare & OOS Fees	694,048	694,048	729,375	729,375
Training	9,910	9,910	650	650
Registration Fees/Other	153	153	1,306	1,306
Management fees contribution towards governance costs	6,495	6,495	4,597	4,597
Miscellaneous Receipts	–	–	7,416	7,416
	<u>710,606</u>	<u>710,606</u>	<u>743,344</u>	<u>743,344</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank Interest Receivable	7,385	7,385	2,673	2,673
	<u>7,385</u>	<u>7,385</u>	<u>2,673</u>	<u>2,673</u>

The Dry Arch Children's Centres

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Limavady	–	163,854	163,854
Surestart	–	649,765	649,765
DFC	–	23,791	23,791
Daycare & OOS Expenses	375,417	–	375,417
Playgroup	–	35,770	35,770
BBC Children In Need	–	24,449	24,449
Children in Northern Ireland	–	11,287	11,287
Pathway Fund	–	26,901	26,901
Support costs	192,193	179,828	372,022
Exceptional costs of charitable activities	2,074	–	2,074
	<u>569,684</u>	<u>1,115,645</u>	<u>1,685,330</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Limavady	–	169,683	169,683
Surestart	–	673,883	673,883
DFC	–	25,939	25,939
Daycare & OOS Expenses	349,270	–	349,270
Playgroup	–	35,554	35,554
BBC Children In Need	–	4,052	4,052
Small Grants	–	12,366	12,366
Pathway Fund	–	25,880	25,880
Support costs	220,982	161,920	382,902
Exceptional costs of charitable activities	2,216	–	2,216
	<u>572,468</u>	<u>1,109,277</u>	<u>1,681,745</u>

The Dry Arch Children's Centres

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Limavady	163,854	63,610	227,464	218,565
Surestart	649,765	92,394	742,159	748,861
DFC	23,791	4,747	28,538	30,877
Daycare & OOS Expenses	375,417	38	375,455	349,270
Playgroup	35,770	3,415	39,185	38,995
BBC Children In Need	24,449	994	25,443	4,552
Children in Northern Ireland	11,287	9,968	21,255	36,808
IOG (Training Room)	–	379	379	3,569
Pathway Fund	26,901	3,100	30,001	28,478
Governance costs	–	193,377	193,377	219,554
Exceptional cost of charitable activities	–	2,074	2,074	2,216
	<u>1,311,234</u>	<u>374,096</u>	<u>1,685,330</u>	<u>1,681,745</u>

9. Net income

Net income is stated after charging/ (crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>47,025</u>	<u>36,960</u>

10. Auditors remuneration

	2024	2023
	£	£
Fees payable for the audit of the financial statements	<u>6,420</u>	<u>5,400</u>

11. Staff costs

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

	2024	2023
	£	£
Wages and salaries	1,253,773	1,258,416
Social security costs	80,781	82,376
Employer contributions to pension plans	21,346	21,351
	<u>1,355,900</u>	<u>1,362,143</u>

The average head count of employees during the year was 96 (2023: 101). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff - administrative staff	<u>96</u>	<u>101</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

The Dry Arch Children's Centres

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

12. Tangible fixed assets

	Building Adaptions £	Motor vehicles £	Equipment £	Leased Assets £	Total £
Cost					
At 1 April 2023	623,436	115,767	394,087	5,485	1,138,775
Additions	–	52,314	4,476	–	56,790
At 31 March 2024	623,436	168,081	398,563	5,485	1,195,565
Depreciation					
At 1 April 2023	472,645	109,447	351,408	5,485	938,985
Charge for the year	22,731	13,123	11,171	–	47,025
At 31 March 2024	495,376	122,570	362,579	5,485	986,010
Carrying amount					
At 31 March 2024	128,060	45,511	35,984	–	209,555
At 31 March 2023	150,791	6,320	42,679	–	199,790

13. Debtors

	2024 £	2023 £
Prepayments and accrued income	477	477
Grants receivable	19,232	22,004
	19,709	22,481

14. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	3,656	4,254
Trade creditors	4,776	8,100
Accruals and deferred income	5,173	5,173
Other creditors	34,560	33,245
	48,165	50,772

15. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,346 (2023: £21,351).

The Dry Arch Children's Centres

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
General funds	978,496	748,496	(569,684)	1,157,281

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	787,545	763,392	(572,468)	978,469

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	At 31 March 2024 £
Restricted Fund	255,074	1,115,645	(1,115,645)	255,074

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Fund	255,074	1,109,277	(1,109,277)	255,074

17. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	1,062,044	169,212	1,231,256
Debt due within one year	(4,254)	598	(3,656)
	<u>1,057,790</u>	<u>169,810</u>	<u>1,227,600</u>