

Northern Ireland Child Minding Association
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Northern Ireland Child Minding Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report (incorporating the director's report)	1
Independent auditor's report to the members	12
Statement of financial activities (including income and expenditure account)	18
Statement of financial position	19
Statement of cash flows	20
Notes to the financial statements	21

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

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 2023.

Reference and administrative details

Registered charity name Northern Ireland Child Minding Association

Charity registration number 102156

Company registration number NI025861

Principal office and registered office NICMA
Elizabeth House
116-118 Holywood Road
Belfast
BT4 1NY

The trustees

N Shearer (Treasurer)
S Gray (Resigned 9 November 2023)
K Hanna (Resigned 18 November 2022)
C Cooke (Resigned 18 November 2022)
M Kinghan (Chairperson)
L Craig
A Dalzell
S Gallagher
B McConnell
A Sizer

Company secretary A Dalzell

Auditor Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Bankers Danske Bank
35 High Street
Newtownards
BT23 7HS

Solicitors Worthingtons
2 Court Street
Newtownards
BT23 7NX

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Structure, governance and management

Governing Document

Northern Ireland Childminding Association is a company limited by guarantee governed by its updated Memorandum and Articles of Association dated 21 May 2009. Northern Ireland Childminding Association is a registered charity with the Charity Commission for Northern Ireland. Northern Ireland Childminding Association is a membership organisation with currently 1700 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairperson and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process, they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment.

Trustee induction and training

New Trustees undergo Induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making process, the business plan and recent financial performance of the charity. An Induction Manual is provided for Trustees.

Arrangements for setting pay and remuneration of key management personnel

The charities directors who are the Board of Trustees (BOT) and the Senior Management Team (SMT) comprise the key management personnel of the charity. The SMT are responsible for directing, controlling, running and operating the charity on a day to day basis. All directors (BOT) give of their Time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 12 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay level in other similar size charities run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 12 members, administers the charity and meets quarterly. A Chief Executive Officer (CEO) is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities.

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Potential Risk Steps to mitigate risk

The charity lacks direction strategy and forward planning:

- Create a strategic plan which sets out the key aims, objectives and policies
- Create financial plans and budgets
- Use job plans and targets
- Monitor finances and operational performance
- Get feedback from beneficiaries and funders

Trustee body lacks relevant skills or commitment

- Review and agrees skills required
- Draw up competence framework and job descriptions
- Implement trustee training and induction
- Review and agree recruitment processes

Trustee body dominated by one or two individual, or by connected individuals

- Consider the structure of the trustee body and its independence
- Agree mechanisms to manage potential conflicts of interest
- Review and agree recruitment and appointment process in line with governing document
- Agree procedural framework for meetings and recording decisions

Conflicts of interest

- Agree protocol for disclosure of potential conflicts of interest
- Put in place procedures for standing down on certain decisions
- Review recruitment and selection processes

Ineffective organisational structure

- Use organisation chart to create a clear understanding of roles and duties
- Delegation and monitoring should be consistent with good practice and constitutional or legal requirements
- Review structure and the need for constitutional change
- Create financial systems to identify restricted funds and their application

Loss of key staff

- Succession planning
- Document systems, plans and projects
- Implement training programmes
- Agree notice period and handovers

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

- Review and agree recruitment processes

Reporting to trustees (accuracy, timeliness and relevance)

- Put in place proper strategic planning, objective setting and budgeting processes
- Timely and accurate project reporting
- Timely and accurate financial reporting
- Access and review projects and authorisation procedures
- Have regular contact between trustees and senior staff and managers

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities

The purposes of the charity are:

(A) To promote in Northern Ireland (the area of benefit) the provision of facilities for the daily care, recreation and education of children under school age and the care and recreation of children of school age outside school hours.

(B) To advance within the area of benefit the education and training of childminders and other persons and organisations providing day care facilities for children both of school age and under school age and to conduct research into all aspects of the care, recreation and education of such children, and publish the useful results of such research.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit. The pandemic was also taken into consideration on how we delivered our services, many of which went online and staff working from home.

The strategies employed to achieve the charity's aims and objectives are to:

STRATEGIC AIMS

1. CHILDREN & CHILDCARE

- I. To promote the provision of high-quality childcare and education within registered, home based settings for children aged 0 - 14 years
- II. To encourage legal Childminding
- III. To work in effective partnerships with relevant external bodies in order to influence and develop policy
- IV. To ensure that home-based childcare is recognised and valued as beneficial to children, families, communities and government

2. TRAINING & QUALITY

- I. To provide a programme of training and quality initiatives to support and enhance the quality of home-based childcare
- II. To deliver a high-quality training service appropriate to the lifelong learning needs and aspirations of registered Childminders in Northern Ireland.
- III. To maintain a highly trained, motivated workforce appropriate to the needs of the Childminding sector.
- IV. To provide a high-quality learning environment to meet the needs of all Childminders.
- V. To provide support and guidance to ensure all Childminders meet minimum standard requirements

3. SUPPORT SERVICES

- I. To provide a support network to registered Childminders and approved Home Childcarers
- II. To provide a Childminding Information & Advice service to Childminders, Approved Home Childcarers, parents and those involved in early years
- III. To represent the views of the Childminding sector in order to inform the development of future childcare policy

4. GENERAL

- I. To have in place a financial strategy which will provide sufficient resources to allow NICMA to achieve its aims
- II. To recruit, support and develop staff and volunteers to ensure a motivated, efficient team, running to its full potential, which will achieve the organisations aims and objectives

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Achievements and performance

CHILDREN & CHILDCARE

AIMS ACTIVITIES/OUTCOMES

The provision of Childminding Networks attached to 2 SureStart initiatives

- 2 Childminding Networks managed by SureStart operating according to local need

Support the recruitment of new childminding provision in areas of identified need

- Development work in communities to promote registered Childminding as a profession; events held to provide information on Childminding as a career and promote childminding to parents especially in areas of TSN.

- Delivery of Pre-registration Briefing Sessions

Across Trusts; 40 sessions held with 367 prospective childminders invited and 256 attending.

To create an improved public image and profile of childminding

- To continue to update promotional information and develop new website

Respond to current funding initiatives

- Funding applications developed and submitted

TRAINING & QUALITY

AIMS ACTIVITIES/OUTCOMES

Provide training to NICMA's 34 Childminding Support groups, 49 WhatsApp groups

- Training delivered to groups and SureStart Networks as required 34 Support groups held across Northern Ireland with 533 members. 49 Whatsapp groups with 1,047 members 9 pre-registration groups with 116 members

Pre-registration Briefing for prospective Childminders

- Delivered Pre -registration Briefing sessions across 5 Trust areas
- PRBs 40 sessions
- Number of people attended - 256

Deliver Core Mandatory training to prospective childminders

- Deliver Core Mandatory training for prospective childminders in all 5 Trust areas
- Health & Safety 15 courses
- 129 learners invited and 111 attended
- Safeguarding 15 courses
- 146 learners invited and 127 attended
- Intro Paediatric First Aid 15 courses
- 124 learners invited and 106 attended

Deliver Refresher Core Mandatory training to existing Childminders

Courses delivered

- Health & Safety 30 courses - 360 learners
- Safeguarding 34 courses delivered - 398 learners

Submit grant applications for training opportunities

- Northern Childcare Partnership
- Southern Childcare Trust
- Western Childcare Trust

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

SUPPORT SERVICES

AIMS ACTIVITIES/OUTCOMES

Maintain an up to date Information & Advice Service to all members, both in Support Groups, Childminding Networks, individuals, Approved Home Childcarer's and parents

- Membership Services offered to 1522 members throughout the year
- 116 new members

Support childminders and Approved Home Childcarers with the registration and Inspection process

- Telephone, email and group support with regard to the Minimum Standards to 2,000+ childminders

Unregistered Childminding

- Address the issue of unregistered childminding

Increase the % of registered childminders who are NICMA members

- To continue to update promotional information to all relevant groups / individuals

Number surveys carried out

- 36 Completed

Promote Website

- Ongoing updating

Use of Social Media/communication

- Communication with members, non-members and general public. Regular updating Ezine produced bi-monthly
- Started delivering training and Buddy groups via Zoom. A number of Whatsapp groups set up
- Deliver AGM/Conference

NICMA Childminding Week

- Facilitating range of events to promote and raise awareness of Childminding including press coverage

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Financial review

The Department of Health offers support towards our core services. The Health and Social Care Board, who continued with their support towards Childminding, Development and supported the development of new childminders into the sector by providing funds which enabled NICMA to deliver and facilitate core training in the 3 key areas; Thus, enabling prospective childminders to meet the requirements of the Minimum Standards for registration.

The Department of Education, who through the Childcare Partnerships, continued to support Childminding Networks in selected Sure Start areas.

The grant income represented 56% of our total income in the year.

Other income generated from members in the form of membership fees and publication sales represented a further 42% of the annual total.

The remaining 2% of NICMA's income was generated from the sale of Publications and within the Training Department in the form of fees from both training candidates attending core training courses and from self-funding childminders adding to their continuous professional development (CPD)

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves are utilised to bridge the timing gap between spending and receiving of income and to cover short term bridging finance; this is becoming a more frequent occurrence in delivering grant aided functions. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees are confident that the level of reserves for such eventualities as outlined above should not impact on our ability to service our commitment to have available three to six months expenditure as outlined by the charities commission. For the year ended 31 March 2023 the value of meeting the three to six month obligations would be between £109,804 and £585,592.

Total reserves held at 31 March 2023 amounted to £116,130. Unrestricted reserves freely available to spend in line with the charity's objects therefore excluding fixed assets, restricted reserves and designated reserves amounted to £114,967 which is in line with target level.

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

Plans for future periods

NICMA's future plans will focus on the following areas:

- Recruitment of new childminders
- Develop recruitment strategy, incorporating the use of social media
- Retention of members
- Evaluate and enhance membership services
- Provide personal support to all members
- Consider the development of new Childminding Networks
- Quality Improvement within the sector
- Using the State of the Childminding Sector 2017 report, use evidence to develop funding applications to offer a range of training and quality assurance

Underpinning all of the above will be a need to continue to source funding for current initiatives as well as new projects.

Report Summary

To conclude NICMA's total income dropped in the year by £9410 (1.8%), mainly due to a decrease in other trading activities income. Overall expenditure increased by £60,677, due to a 96 % increase in insurance costs. This left a deficit for the year of £47,495 (2022: £22,592). The increased in insurance costs was unprecedented and the SMT and BOT agreed to use reserves to fund this increase for this year. Due to prudent practices by NICMA BOT and SMT, the organization had accumulated reserves which allowed the organization to continue to provide support to our membership base and promote best practice in the sector, in the current financial climate. The Board of Trustees and Senior Management Team have agreed to source additional revenue streams going forward in order to continue the essential work that is carried out by the organization for childminders, children and parents in Northern Ireland.

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.

Northern Ireland Child Minding Association

Company Limited by Guarantee

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

Year ended 31 March 2023

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;
- 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:

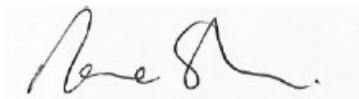
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that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

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

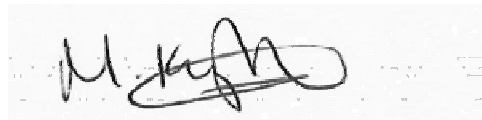
Small company provisions

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

The trustees' annual report was approved on 13 December 2023 and signed on behalf of the board of trustees by:



N Shearer (Treasurer)
Trustee



M Kinghan (Chairperson)
Trustee