

Company Registration Number - NI603403

The Charity Registration Number is :- 103437

## Dromore Childcare Centre

### Report and Accounts

31 August 2022

**Dromore Childcare Centre**

**Report and accounts for the year ended 31 August 2022**

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## **Dromore Childcare Centre**

Company Registration Number - NI603403

### **Trustees' Annual Report for the year ended 31 August 2022**

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

#### **Reference and administrative details**

##### ***The charity name.***

The legal name of the charity is:- Dromore Childcare Centre.

##### ***The charity's areas operation and UK charitable registration.***

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103437.

The charity does not operate in any overseas jurisdictions.

##### ***Legal structure of the charity***

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

## Dromore Childcare Centre

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### Trustees' Annual Report for the year ended 31 August 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

14 Omagh Road  
Dromore, County Tyrone  
, BT78 3AH  
Telephone : 02882897878  
Email Address : dromorecom.playgroup@gmail.com    Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Eimear Colton  
Elaine Godfrey  
Coleen Keys  
Nicola McDermott  
Sarah McDonnell  
Amy McGirr  
Donna McLaughlin  
Bernadette McNabb  
Matthew McNulty

The following persons served as Trustees during the year ended 31 August 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-

<i>Name</i>	<i>Appointed</i>	<i>Resigned/Retired</i>
Elaine Godfrey	25/08/2022	
Coleen Keys	25/08/2022	
Nicola McDermott	25/08/2022	
Amy McGirr	25/08/2022	
Donna McLaughlin	25/08/2022	
Bernadette McNabb	25/08/2022	
Matthew McNulty	25/08/2022	
Leona Bradley		25/08/2022
Joan Maguire		16/06/2022
Louise McCaffrey		16/06/2022
Emmet McFadden		25/08/2022
Joanne Nugent		16/09/2022
Eoghan O'Cuireain		25/08/2022

## **Dromore Childcare Centre**

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### **Trustees' Annual Report for the year ended 31 August 2022**

All the trustees are also members of the charity.

#### **Objects and activities of the charity**

##### ***The purposes of the charity as set out in its governing document.***

To enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by: (a) offering appropriate play and educational facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the Charity; ensuring that the Charity offers opportunities for all children, regardless of ability, religion, culture, race or means; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local community; (c) providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays; (d) supporting the values and principles of Early Years.

##### ***The main activities undertaken in relation to those purposes during the year.***

We provide a safe and stimulating supervised environment where they can feel safe and happy. We provide opportunities to investigate, satisfy their curiosity, explore the environment inside and outside the playroom. The children are given time for learning through play and they are taught how to interact with adults and children alike. Each child is treated as an individual and will be supported sensitively to participate in their play. We provide activities which are enjoyable and motivating. The children will be challenged and stimulated by us building on their natural curiosity and desire to experiment. We provide a broad and balanced curriculum and build on their previous learning and allow them to make choices and decisions.

##### ***The main activities undertaken during the year to further the charity's purpose for the public benefit.***

Children receive a high standard of preschool education. Children benefit by increasing their ability to look after themselves and others, progressing their mathematical and language skills, and improving their social and emotional skills in areas such as conversation, compassion, understanding and sharing. Gross motor and Fine motor skills are enhanced through play in and out of doors. Children in their preschool year benefit enormously from their Playgroup experience with increased ability to concentrate and problem solve. These benefits are evidenced through - Staff keeping weekly records of their key children's progress and this is communicated to parents regularly. Parents also complete an evaluation form at the end of the summer term to help the Playgroup evaluate the effectiveness the service. The purposes of our charity may lead to the following harm – Children may fall and trip, but the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents may volunteer in Playgroup by becoming members of the Playgroup committee which helps with activities, fun days and fundraising.

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### **Trustees' Annual Report for the year ended 31 August 2022**

They benefit from seeing their child expand their social group and improve their self-confidence. This is an incidental benefit. The direct benefits which flow from this purpose are - The developmental needs of each child are continually assessed by their keyworker in line with learning potentials and outcomes so that any given activity holds a lesson which in turn advances the child's educational growth. The local Community helps the work of Playgroup by supporting our Fun days and fundraising activities. They also offer their services at reduced costs or sometimes for free. Benefits to the local community is the continued provision of an educational hub for children of preschool age. These benefits are evidenced through- The child's development is recorded every week. This is shared with the parent/guardian at regular meetings so that the parent is also kept apprised of the child's progress. Parents can feed back to the Playgroup at this meeting outlining the changes/progress they have noticed in their child. There is no harm flowing from this purpose. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. There is no private benefit flowing from this purpose. The direct benefits which flow from this purpose are - Children have a safe and stimulating environment with opportunities to investigate and explore their curiosity through play indoors and outdoors, during the school term and also during the summer scheme which runs for two weeks in July.

These benefits are evidenced through - Gross motor and Fine motor skills are enhanced through play in and out of doors. The purposes of our charity may lead to the following harm - Children may fall and trip, but we can show that the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year. The beneficiaries for the Summer scheme includes those who have completed their preschool year and those who have completed Primary one. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents who volunteer feel that they are helping to advance their child's development in a hands on way. This is an incidental benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

#### **The main achievements and performance of the charity during the year.**

The main achievements of the charity during the year were continuing to offer a high level of services and facilities to local parents and their children, despite a reduction in overall income during the year. These services included the annual Summer Scheme, Christmas raffles and fundraising activities, in addition to the normal daily services.

***The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.***



## **Dromore Childcare Centre**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### ***Financial review of the position at the reporting date, 31 August 2022 .***

The trustees consider the financial performance by the charity during the year to have been satisfactory. A surplus is being reported of £3,273 for the year to 31 August 2022, (2021; £13,208). The balance sheet total is considered healthy at £86,987, (2021; £83,714).

Specific changes in fixed assets are detailed in the notes to the accounts.

#### ***Policies on reserves.***

In general the Charity operates with the aim to grow reserves each year. No minimum reserves amount is stipulated in the governing document but each year the surplus is retained in reserves in full.

The Trustees aim that the reserves should maintain services in the event of funding decreasing further, in order to permit time for the Centre to identify alternative sources of funding. At the balance sheet date, the reserves held are £86,987, and are considered comfortable by the Trustees.

#### ***Availability and adequacy of assets of each of the funds***

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

#### ***The major risks to which the Charity is exposed and reviews and systems to mitigate them.***

The major risk the charity faces is the financial impact of the cost of living crisis on overheads, together with the rising costs of energy.

With the unprecedented amounts of government spending on the numerous schemes to protect the economy, there is a significant risk that more austerity measures will be brought in in the coming months and years limiting the amount of public spending available for grant purposes which will potentially impact on the charity's future income. To mitigate, the charity is constantly monitoring for new sources of funding, as well as looking at cost control measures as a means to limit the impact of a drop in government spending on education grants.

#### ***Factors likely to affect future financial performance .***

Future financial performance will potentially be significantly impacted by the level of funding available from the government given the spending undertaken by the UK government to protect the economy from the effects of the energy cost crisis.

## **Dromore Childcare Centre**

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### **Trustees' Annual Report for the year ended 31 August 2022**

#### **Employment of disabled persons**

Currently the charity does not have any employees who are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

#### **Details of The Independent Examiner**

Rory Gormley

Member of Member of the Institute of Financial Accountants

37A Main Street

Dromore

Omagh

County Tyrone

BT78 3AE

#### **Statement of the Directors Trustees' Responsibilities**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

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**Trustees' Annual Report for the year ended 31 August 2022**

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.


**Method of preparation of accounts - Small company provisions**

The financial statements are set out on pages 11 to 33.

The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 March 2023.



Sarah McDonnell  
Director and Trustee

## **Dromore Childcare Centre**

### **Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2022**

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 33 for the year ended 31 August 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), and under the historical cost convention and the accounting policies set out on page 19.

#### **Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report**

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

- a) examine the financial statements of the charity under Section 65(3) of the Act;
- b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;
- c) state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement and scope of work undertaken**

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

## Dromore Childcare Centre

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

### Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

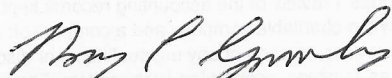
when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Rory Gormley - Independent Examiner

Member of the Institute of Financial Accountants

37A Main Street  
Dromore  
Omagh  
County Tyrone  
BT78 3AE

This report was signed on 30 March 2023

**Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2022, as required by the Companies Act 2006)**

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	89,129	1,087	90,216	104,644
Charitable activities	A2	6,037	-	6,037	5,018
Investments	A4	7	-	7	36
<b>Total income</b>	<b>A</b>	<b>95,173</b>	<b>1,087</b>	<b>96,260</b>	<b>109,698</b>
<b>Expenditure on:</b>					
Charitable activities	B2	92,987	-	92,987	96,490
<b>Total expenditure</b>	<b>B</b>	<b>92,987</b>	<b>-</b>	<b>92,987</b>	<b>96,490</b>
<b>Net income for the year</b>		<b>2,186</b>	<b>1,087</b>	<b>3,273</b>	<b>13,208</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>2,186</b>	<b>1,087</b>	<b>3,273</b>	<b>13,208</b>
<b>Net movement in funds</b>		<b>2,186</b>	<b>1,087</b>	<b>3,273</b>	<b>13,208</b>
<b>Reconciliation of funds:-</b>					
	<b>E</b>				
<b>Total funds brought forward</b>		78,795	4,919	83,714	70,506
<b>Total funds carried forward</b>		<b>80,981</b>	<b>6,006</b>	<b>86,987</b>	<b>83,714</b>

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022**

**Dromore Childcare Centre - Analysis of prior year total funds, as required by paragraph 4.2 of the SORP**

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	102,525	2,119	104,644
Charitable activities	A2	5,018	-	5,018
Other trading activities	A3	-	-	-
Investments	A4	36	-	36
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>107,579</b>	<b>2,119</b>	<b>109,698</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	96,490	-	96,490
Other	B3	-	-	-
Tax on surplus on ordinary activities	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>96,490</b>	<b>-</b>	<b>96,490</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>11,089</b>	<b>2,119</b>	<b>13,208</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>11,089</b>	<b>2,119</b>	<b>13,208</b>
<b>Net movement in funds</b>		<b>11,089</b>	<b>2,119</b>	<b>13,208</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>	<b>E</b>	<b>67,706</b>	<b>2,800</b>	<b>70,506</b>
<b>Total funds carried forward</b>		<b>78,795</b>	<b>4,919</b>	<b>83,714</b>

**All activities derive from continuing operations**

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022**

**Statement of Total Recognised Gains and Losses for the year ended 31 August 2022**

	2022 £	2021 £
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	3,273	2,639
Realised gains on disposals of social investments which are programme related	-	-
<b><i>Income from operations before tax in the Statement of Financial Activities</i></b>	<b>3,273</b>	<b>2,639</b>
<b><i>Add/(deduct) non income and expenditure items:-</i></b>		
Grants for the acquisition of fixed assets	-	10,569
<b>Net Movement in funds before taxation</b>	<b>3,273</b>	<b>13,208</b>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<b>3,273</b>	<b>13,208</b>

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022**

**Dromore Childcare Centre - Resources applied in the year ended 31 August 2022 towards fixed assets for Charity use:-**

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	3,273	13,208
Resources applied on functional fixed assets	(540)	(20,158)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b><u>2,733</u></b>	<b><u>(6,950)</u></b>

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022**

**Movements in revenue and capital funds for the year ended 31 August 2022**

**Revenue accumulated funds**

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	78,795	4,919	83,714	70,506
Recognised gains and losses before transfers	<u>2,186</u>	<u>1,087</u>	<u>3,273</u>	<u>13,208</u>
	<b>80,981</b>	<b>6,006</b>	<b>86,987</b>	<b>83,714</b>
<b>Closing revenue funds</b>	<b><u>80,981</u></b>	<b><u>6,006</u></b>	<b><u>86,987</u></b>	<b><u>83,714</u></b>

**Summary of funds**

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	80,981	6,006	86,987	83,714

The notes attached on pages 19 to 33 form an integral part of these accounts.

**Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022**

**Dromore Childcare Centre  
Income and Expenditure Account for the year ended 31 August 2022 as required by the  
Companies Act 2006**

	2022 £	2021 £
<b>Income</b>		
Income from operations	96,253	99,093
Investment income		
Interest receivable	7	36
<b>Gross income in the year before exceptional items</b>	<u>96,260</u>	<u>99,129</u>
<b>Gross income in the year including exceptional items</b>	<u>96,260</u>	<u>99,129</u>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	91,272	94,548
Depreciation and amortisation	1,465	1,692
Governance costs	250	250
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<u>92,987</u>	<u>96,490</u>
<b>Net income before tax in the financial year</b>	<b>3,273</b>	<b>2,639</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<u>3,273</u>	<u>2,639</u>
<b>Retained surplus for the financial year</b>	<u>3,273</u>	<u>2,639</u>

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

**Dromore Childcare Centre - Balance Sheet as at 31 August 2022**

	SORP		2022	2021
	Note	Ref	£	£
<b>Fixed assets</b>				
		A		
Tangible assets	9	A2	47,560	48,485
<b>Current assets</b>				
		B		
Debtors	10	B2	1,858	13,186
Cash at bank and in hand		B4	39,585	29,646
<b>Total current assets</b>			<u>41,443</u>	<u>42,832</u>
<b>Creditors: amounts falling due within one year</b>	11	C1	<u>(2,016)</u>	<u>(7,603)</u>
<b>Net current assets</b>			39,427	35,229
<b>The total net assets of the charity</b>			<u>86,987</u>	<u>83,714</u>

The total net assets of the charity are funded by the funds of the charity, as follows:-

<b>Restricted funds</b>				
Restricted Revenue Funds	17	D2	6,006	4,919
			6,006	4,919
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	17	D3	80,981	78,795
			80,981	78,795
<b>Designated Funds</b>				
<b>Total charity funds</b>			<u>86,987</u>	<u>83,714</u>

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

## Dromore Childcare Centre - Balance Sheet as at 31 August 2022

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006, applicable to companies subject to the small companies regime.



**Sarah McDonnell**

Trustee

Approved by the board of trustees on 30 March 2023

**The notes attached on pages 19 to 33 form an integral part of these accounts.**

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

#### 1 Accounting policies

##### *Policies relating to the production of the accounts.*

##### **Basis of preparation and accounting convention**

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI), effective January 2016, and in accordance with all applicable law in the charity's jurisdiction of registration

**Measurement and estimation** - 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.

##### **Going Concern**

The charitable activities are entirely dependent on continuing grant aid. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have considered the reliability of these funding streams. The Trustees also note that the charity opened its doors to its beneficiaries from 1 September 2020. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainties about the charity's ability to continue as a going concern.

##### **Risks and future assumptions**

The charity is a public benefit entity.

Risks include the uncertain nature of the funding streams, being grants and donations from government and non-government bodies, and revenues from small trading activities and fund-raiser events. There is also risk to the income of the charity due to the financial pressures the COVID 19 pandemic brought to government spending, together with the support mechanisms the government has brought in to help protect the economy from the current tide of rising energy prices. The charity recognises there is a risk of government cut backs which may impact on their funding. However, the government are committed to maintaining public services and public spending so an assumption includes the continuation of this level of grant income from WELB.

##### *Policies relating to categories of income and income recognition.*

##### **Nature of income**

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

##### **Categories of Income**

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

**Income from exchange transactions** is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

**Income from a non-exchange transaction** is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

#### Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

#### ***Policies relating to expenditure on goods and services provided to the charity.***

##### Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated.

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

#### ***Policies relating to assets, liabilities and provisions and other matters.***

##### Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	not depreciated
Equipment, fixture and fittings	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

## **Dromore Childcare Centre**

### **Notes to the Accounts for the year ended 31 August 2022**

#### **Accounting for capital grants and fixed asset funds.**

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy, in order to reflect the diminution in the asset, a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

#### **Debtors**

Debtors are measured at their recoverable amounts at the balance sheet date.

#### **Creditors and provisions**

Creditors are measured at the transaction price (usually invoice price), and recognised in the period in which they were incurred.

#### **Cash and bank balances**

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

#### **Pensions - defined contribution schemes**

The charity offers access to a defined contribution pension scheme through NEST. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

#### Fund Accounting

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

There are no designated funds.

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

There are no endowment funds.

#### 2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

#### 3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

#### 4 Significance of financial instruments to the charity's position

The charity does not have any financial instruments other than cash at the bank as detailed above.

#### 5 Net surplus before tax in the financial year

	2022 £	2021 £
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,465	1,692
Pension costs	1,043	760

#### 6 Staff costs and emoluments

	2022 £	2021 £
Gross Salaries excluding trustees and key management personnel	67,377	59,117
Employer's operating costs of defined contribution pension schemes	1,043	760
<b>Total salaries, wages and related costs</b>	<b>68,420</b>	<b>59,877</b>

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

#### *Numbers of full time employees or full time equivalents*

	2022	2021
The average number of total staff employed in the year was	4	3
The average number of part time staff employed in the year was	2	2
The average number of full time staff employed in the year was	3	2
The estimated full time equivalent number of all staff employed in the year was	4	3

#### *The estimated equivalent number of full time staff deployed in different activities in the year was:-*

Engaged on charitable activities	3	3
Engaged on management and administration	1	-
<b><i>The estimated full time equivalent number of all staff employed as above</i></b>	<b>4</b>	<b>3</b>

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee

The remuneration in the year year was	21,000	-
Pension contributions paid by the employer	443	-
<b><i>Total remuneration package included in total salaries</i></b>	<b>21,443</b>	<b>-</b>

#### **7 Defined contribution pension schemes**

The charity operates a defined contribution pension scheme under the new NEST scheme, the costs of which to the charity were £1,043 in the year.

The costs and liabilities of such a scheme are allocated to unrestricted funds.

Any liabilities and assets associated with the scheme are shown under debtors and creditors.

#### **8 Remuneration and payments to Trustees and persons connected with them**

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

#### **9 Tangible fixed assets**

<i>Current Year</i>	Land and Buildings	Equipment, fixtures and fittings	Motor Vehicles	Total
Cost	£	£	£	£
At 1 September 2021	41,706	20,053	-	61,759
Additions	-	540	-	540
<b>At 31 August 2022</b>	<b>41,706</b>	<b>20,593</b>	<b>-</b>	<b>62,299</b>

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

<b>Depreciation</b>				
At 1 September 2021	-	13,274	-	13,274
Charge for the year	-	1,465	-	1,465
<b>At 31 August 2022</b>	<b>-</b>	<b>14,739</b>	<b>-</b>	<b>14,739</b>

#### Net book value

<b>At 31 August 2022</b>	<b>41,706</b>	<b>5,854</b>	<b>-</b>	<b>47,560</b>
<b>At 31 August 2021</b>	<b>41,706</b>	<b>6,779</b>	<b>-</b>	<b>48,485</b>

#### Prior Year

	Land and Buildings	Equipment, fixtures and fittings	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
01 September 2020	25,324	16,277	-	41,601
Additions	16,382	3,776	-	20,158
<b>31 August 2021</b>	<b>41,706</b>	<b>20,053</b>	<b>-</b>	<b>61,759</b>
<b>Depreciation</b>				
01 September 2020	-	11,582	-	11,582
Charge for the year	-	1,692	-	1,692
<b>31 August 2021</b>	<b>-</b>	<b>13,274</b>	<b>-</b>	<b>13,274</b>
<b>Net book value</b>				
<b>31 August 2021</b>	<b>41,706</b>	<b>6,779</b>	<b>-</b>	<b>48,485</b>
<b>31 August 2020</b>	<b>25,324</b>	<b>4,695</b>	<b>-</b>	<b>30,019</b>

## 10 Debtors

	2022	2021
	£	£
Trade debtors	200	11,569
Prepayments and accrued income	1,658	1,617
	<b>1,858</b>	<b>13,186</b>

## 11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	541	4,469
Accruals	2,400	2,400
PAYE, NIC VAT and other taxes	(1,232)	307
Other creditors	307	427
	<b>2,016</b>	<b>7,603</b>

## 12 Loans to trustees included in debtors

There are no loans to trustees included in debtors at 31 August 2022.

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

#### 13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of any trustees during the year.

#### 14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 September 2021	73,145	70,506
Surplus after tax for the year	3,273	2,639
At 31 August 2022	<u>76,418</u>	<u>73,145</u>

#### 15 No related party transactions

There were no transactions with related parties in the year.

#### 16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	47,560	-	-	47,560
Current Assets	35,437	-	6,006	41,443
Current Liabilities	(2,016)	-	-	(2,016)
	<u>80,981</u>	<u>-</u>	<u>6,006</u>	<u>86,987</u>
At 1 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	48,485	-	-	48,485
Current Assets	37,913	-	4,919	42,832
Current Liabilities	(7,603)	-	-	(7,603)
	<u>78,795</u>	<u>-</u>	<u>4,919</u>	<u>83,714</u>

#### 17 Change in total funds over the year as shown in Note 16, analysed by individual funds

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 18 £	See Note 0 £	£
<i>Unrestricted and designated funds:-</i>				
Unrestricted Revenue Funds	78,795	2,186	-	80,981
<b>Total unrestricted and designated funds</b>	<u>78,795</u>	<u>2,186</u>	<u>-</u>	<u>80,981</u>

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

#### Restricted funds:-

Outdoor learning	2,800	-	-	2,800
PPE Equipment & Supplies	500	-	-	500
PHA Clear Project - Be Active & Connect	800	1,087	-	1,887
Micro Capital Project	819	-	-	819
<b>Total restricted funds</b>	<b>4,919</b>	<b>1,087</b>	<b>-</b>	<b>6,006</b>
<b>Total charity funds</b>	<b>83,714</b>	<b>3,273</b>	<b>-</b>	<b>86,987</b>

	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£

#### PRIOR YEAR

#### Unrestricted and designated funds:-

Unrestricted Revenue Funds	67,706	11,089	-	78,795
<b>Total unrestricted and designated funds</b>	<b>67,706</b>	<b>11,089</b>	<b>-</b>	<b>78,795</b>

#### Restricted funds:-

Outdoor learning	2,800	0	-	2,800
PPE Equipment & Supplies	-	500	-	500
Clear Project - Be Active & Connect	-	800	-	800
Micro Capital Project	-	819	-	819
<b>Total restricted funds</b>	<b>2,800</b>	<b>2,119</b>	<b>-</b>	<b>4,919</b>
<b>Total charity funds</b>	<b>70,506</b>	<b>13,208</b>	<b>-</b>	<b>83,714</b>

### 18 Analysis of movements in funds over the year as shown in Note 17

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	95,173	(92,987)	-	2,186
<b>Restricted funds:-</b>				
PHA Clear Project - Be Active & Connect	1,087	-	-	1,087
	<b>96,260</b>	<b>(92,987)</b>	<b>-</b>	<b>3,273</b>

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2022

<i>PRIOR YEAR</i>	Income	Expenditure	Other Gains & losses	Movement in funds
	2021	2021	2021	2021
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	107,579	(96,490)	-	11,089
<b>Restricted Funds</b>				
PPE Equipment & Supplies	500	-	-	500
PHA Clear Project - Be Active & Connect	800	-	-	800
Micro Capital Project	819	-	-	819
	<b>109,698</b>	<b>(96,490)</b>	<b>-</b>	<b>13,208</b>

#### 19 The purposes for which the funds

##### *Unrestricted and designated funds:-*

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
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##### *Restricted funds:-*

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Outdoor learning	This fund is held for the purposes of developing an outdoor nature classroom, including the purchase of a large wooden reading chair and small benches.
PPE Equipment & Supplies	This fund is held for the purposes of purchasing PPE equipment for COVID protection.
PHA Clear Project - Be Active & Connect	This fund is held for the purposes of the provision of weekly classes for children and parents to educate, and to promote healthy lifestyle choices.
Micro Capital Project	This fund is held for the purposes of providing digital technology for use within the existing resources of the Centre.

#### 20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

*This analysis is classified by conventional nominal descriptions and not by activity.*

### 21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Donations and gifts from individuals</b>				
Small donations individually less than £1000	4,043	-	4,043	1,169
<b>Total donations and gifts from individuals</b>	<b>4,043</b>	<b>-</b>	<b>4,043</b>	<b>1,169</b>

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Revenue grants from government and public bodies</b>				
Department for Communities	-	-	-	4,068
Fermanagh & Omagh District Council	-	-	-	500
HSCB	2,100	-	2,100	-
Public Health Agency	-	1,087	1,087	-
<b>Total public sector revenue grants</b>	<b>2,100</b>	<b>1,087</b>	<b>3,187</b>	<b>4,568</b>

All the grants in the prior year were unrestricted.

#### Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Prior Year</b>	<b>4,068</b>	<b>500</b>	<b>4,568</b>

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Revenue grants and donations from non public bodies</b>				
Community Foundation for NI	-	-	-	4,500
Clear Project	-	-	-	800
<b>Total private sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,300</b>

All the grants in the prior year were unrestricted.

Revenue grants and donations from non public bodies (Include Gift Aid donations from subsidiaries) - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	4,500	800	5,300

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
<b>Capital grants from government and public bodies</b>				
DAERA - Micro Capital Grant Scheme	-	-	-	819
<b>Total public sector capital grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>819</b>

All the grants in the prior year were unrestricted.

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	-	819	819

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from non public bodies				
National Lottery Community Fund	-	-	-	9,750
<b>Total private sector capital grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,750</b>

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Fees for Children				
Education Authority	82,986	-	82,986	83,038
<b>Total Fees for Children</b>	<b>82,986</b>	<b>-</b>	<b>82,986</b>	<b>83,038</b>

### Total Donations, Grants and Legacies

Total Donations, Grants and Legacies	A1	2022 £	2022 £	2022 £	2021 £
		89,129	1,087	90,216	104,644

All the donations and gifts in the prior year were unrestricted.

#### Prior year

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £
<b>Total Donations, Grants and Legacies</b>	<b>102,525</b>	<b>2,119</b>	<b>104,644</b>

## 22 Income from charitable activities - Trading Activities

### Current year

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Photographs	100	-	100	200
Snack Money	5,196	-	5,196	4,186
Summer Scheme	620	-	620	-
Jumpers	121	-	121	632
<b>Total Primary purpose and ancillary trading</b>	<b>6,037</b>	<b>-</b>	<b>6,037</b>	<b>5,018</b>

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the  
SORP 2015

### 23 Total Income from charitable activities

<i>Current year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
Total income from charitable trading	6,037	-	6,037	5,018
<b>Total from charitable activities</b> A2	<b>6,037</b>	<b>-</b>	<b>6,037</b>	<b>5,018</b>

### 24 Investment income

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
Bank Interest Receivable	7	-	7	36
<b>Total investment income</b> A4	<b>7</b>	<b>-</b>	<b>7</b>	<b>36</b>

### 25 Expenditure on charitable activities - Direct spending

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
	2022	2022	2022	2021
	£	£	£	£
Gross wages and salaries - charitable activities	67,377	-	67,377	59,117
Defined contribution pension costs - charitable activities	1,043	-	1,043	760
Arts & Crafts	3,400	-	3,400	3,243
Summer Scheme	114	-	114	-
Uniforms	1,472	-	1,472	1,530
Snacks and provisions	2,439	-	2,439	1,565
Transport and trips	300	-	300	300
<b>Total direct spending</b> B2a	<b>76,145</b>	<b>-</b>	<b>76,145</b>	<b>66,515</b>

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### 26 Support costs for charitable activities

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022 £	2022 £	2022 £	2021 £
<b>Employee costs not included in direct costs</b>				
Training and welfare - staff	2,054	-	2,054	2,419
Entertaining	180	-	180	150
<b>Premises Expenses</b>				
Building committee	500	-	500	500
Rates and water charges	663	-	663	229
Light heat and power	1,534	-	1,534	1,378
Cleaning and waste management	15	-	15	54
Premises repairs, renewals and maintenance	1,308	-	1,308	7,073
<b>Administrative overheads</b>				
Telephone, fax and internet	1,133	-	1,133	1,086
Postage	78	-	78	51
Stationery and printing	1,006	-	1,006	1,387
Bookkeeping	100	-	100	800
Membership subscriptions	242	-	242	-
Resources	909	-	909	6,255
Software licences and expenses	30	-	30	116
Advertising and marketing	-	-	-	1,165
Liability and contents insurance	1,150	-	1,150	1,152
Sundry expenses	369	-	369	80
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	1,308	-	1,308	1,469
Other legal and professional	2,398	-	2,398	2,546
<b>Financial costs</b>				
Bank charges	150	-	150	123
Depreciation & Amortisation in total for	1,465	-	1,465	1,692
<b>Support costs before reallocation</b>	<b>16,592</b>	<b>-</b>	<b>16,592</b>	<b>29,725</b>
<b>Total support costs - Current Year</b>	<b>16,592</b>	<b>-</b>	<b>16,592</b>	<b>29,725</b>

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

#### **Administrative overheads**

The basis of allocation of costs between activities is described under accounting policies

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

### 27 Other Expenditure - Governance costs

<i>Current Year</i>	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
	2022	2022	2022	2021
	£	£	£	£
Independent Examiner's fees	250	-	250	250
<b>Total Governance costs</b>	<b>250</b>	<b>-</b>	<b>250</b>	<b>250</b>

All the expenditure in the prior year was unrestricted.

### 28 Total Charitable expenditure

<i>Current Year</i>			Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
			2022	2022	2022	2021
			£	£	£	£
Total direct spending	<b>B2a</b>	76,145	-	76,145	66,515	
Total support costs	<b>B2d</b>	16,592	-	16,592	29,725	
Total Governance costs	<b>B2e</b>	250	-	250	250	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>92,987</b>	<b>-</b>	<b>92,987</b>	<b>96,490</b>	

All the expenditure in the prior year was unrestricted.

<i>Prior Year</i>			Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
			2021	2021	2021
			£	£	£
Total direct spending	<b>B2a</b>	66,515	-	66,515	
Total support costs	<b>B2d</b>	29,725	-	29,725	
Total Governance costs	<b>B2e</b>	250	-	250	
<b>Total charitable expenditure</b>	<b>B2</b>	<b>96,490</b>	<b>-</b>	<b>96,490</b>	

