

**Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2023**

**Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2023, 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
		2023 £	2023 £	2023 £	2022 £
<b>Income &amp; Endowments from:</b>					
Donations & Legacies	A1	102,266	5,500	107,766	90,216
Charitable activities	A2	7,208	-	7,208	6,037
Investments	A4	7	-	7	7
<b>Total income</b>	<b>A</b>	<b>109,481</b>	<b>5,500</b>	<b>114,981</b>	<b>96,260</b>
<b>Expenditure on:</b>					
Charitable activities	B2	103,641	-	103,641	92,987
<b>Total expenditure</b>	<b>B</b>	<b>103,641</b>	<b>-</b>	<b>103,641</b>	<b>92,987</b>
<b>Net income for the year</b>		<b>5,840</b>	<b>5,500</b>	<b>11,340</b>	<b>3,273</b>
<b>Net income after transfers</b>	<b>A-B-C</b>	<b>5,840</b>	<b>5,500</b>	<b>11,340</b>	<b>3,273</b>
<b>Net movement in funds</b>		<b>5,840</b>	<b>5,500</b>	<b>11,340</b>	<b>3,273</b>
<b>Reconciliation of funds:-</b>					
<b>Total funds brought forward</b>		<b>80,981</b>	<b>6,006</b>	<b>86,987</b>	<b>83,714</b>
<b>Total funds carried forward</b>		<b>86,821</b>	<b>11,506</b>	<b>98,327</b>	<b>86,987</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 2023**

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

	SORP Ref	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<b>Income &amp; Endowments from:</b>				
Donations & Legacies	A1	89,716	500	90,216
Charitable activities	A2	6,037	-	6,037
Other trading activities	A3	-	-	-
Investments	A4	7	-	7
Other	A5	-	-	-
<b>Total income</b>	<b>A</b>	<b>95,760</b>	<b>500</b>	<b>96,260</b>
<b>Expenditure on:</b>				
Raising funds	B1	-	-	-
Charitable activities	B2	92,987	-	92,987
Other	B3	-	-	-
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
<b>Total expenditure</b>	<b>B</b>	<b>92,987</b>	<b>-</b>	<b>92,987</b>
Net gains on investments	B4	-	-	-
<b>Net income for the year</b>		<b>2,773</b>	<b>500</b>	<b>3,273</b>
<b>Transfers between funds</b>	<b>C</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net income after transfers</b>		<b>2,773</b>	<b>500</b>	<b>3,273</b>
<b>Net movement in funds</b>		<b>2,773</b>	<b>500</b>	<b>3,273</b>
<b>Reconciliation of funds:-</b>				
<b>Total funds brought forward</b>		<b>78,795</b>	<b>4,919</b>	<b>83,714</b>
<b>Total funds carried forward</b>		<b>81,568</b>	<b>5,419</b>	<b>86,987</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 2023**

**Statement of Total Recognised Gains and Losses for the year ended 31 August 2023**

	2023 £	2022 £
<b>Surplus for the year :-</b>		
Net excess of income over expenditure from operations before tax	11,340	3,273
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>	<u>11,340</u>	<u>3,273</u>
<b><i>Add/(deduct) non income and expenditure items:-</i></b>		
Grants for the acquisition of fixed assets	-	-
<b>Net Movement in funds before taxation</b>	<u>11,340</u>	<u>3,273</u>
<b>Funds generated in the year as shown on Statement of Financial Activities</b>	<u>11,340</u>	<u>3,273</u>

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 2023**

**Dromore Childcare Centre - Resources applied in the year ended 31 August 2023 towards fixed assets for Charity use:-**

	2023	2022
	£	£
Funds generated in the year as detailed in the SOFA	11,340	3,273
Resources applied on functional fixed assets	-	(540)
Other applications of funds	-	-
<b>Net resources available to fund charitable activities</b>	<b><u>11,340</u></b>	<b><u>2,733</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 2023**

**Movements in revenue and capital funds for the year ended 31 August 2023**

**Revenue accumulated funds**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last year Total Funds 2022 £
Accumulated funds brought forward	80,981	6,006	86,987	83,714
Recognised gains and losses before transfers	5,840	5,500	11,340	3,273
	<u>86,821</u>	<u>11,506</u>	<u>98,327</u>	<u>86,987</u>
<b>Closing revenue funds</b>	<u><b>86,821</b></u>	<u><b>11,506</b></u>	<u><b>98,327</b></u>	<u><b>86,987</b></u>

**Summary of funds**

	Unrestricted and Designated funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £	Last Year Total Funds 2022 £
Revenue accumulated funds	86,821	11,506	98,327	86,987

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 2023**

**Dromore Childcare Centre  
Income and Expenditure Account for the year ended 31 August 2023 as required by the  
Companies Act 2006**

	2023	2022
	£	£
<b>Income</b>		
Income from operations	114,974	96,253
Investment income		
Interest receivable	7	7
<b>Gross income in the year before exceptional items</b>	<b>114,981</b>	<b>96,260</b>
<b>Gross income in the year including exceptional items</b>	<b>114,981</b>	<b>96,260</b>
<b>Expenditure</b>		
Charitable expenditure, excluding depreciation and amortisation	102,220	91,272
Depreciation and amortisation	1,171	1,465
Governance costs	250	250
Realised losses on disposals of social investments which are programme related	-	-
<b>Total expenditure in the year</b>	<b>103,641</b>	<b>92,987</b>
<b>Net income before tax in the financial year</b>	<b>11,340</b>	<b>3,273</b>
Tax on surplus on ordinary activities	-	-
<b>Net income after tax in the financial year</b>	<b>11,340</b>	<b>3,273</b>
<b>Retained surplus for the financial year</b>	<b>11,340</b>	<b>3,273</b>

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 2023**

	SORP		2023	2022
	Note	Ref	£	£
<b>Fixed assets</b>		A		
Tangible assets	9	A2	46,389	47,560
<b>Current assets</b>		B		
Debtors	10	B2	-	1,858
Cash at bank and in hand		B4	56,103	39,585
<b>Total current assets</b>			56,103	41,443
<b>Creditors: amounts falling due within one year</b>	11	C1	(4,165)	(2,016)
<b>Net current assets</b>			51,938	39,427
<b>The total net assets of the charity</b>			<b>98,327</b>	<b>86,987</b>

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	11,506	6,006
			11,506	6,006
<b>Unrestricted Funds</b>				
Unrestricted Revenue Funds	17	D3	86,821	80,981
			86,821	80,981
<b>Designated Funds</b>				
<b>Total charity funds</b>			<b>98,327</b>	<b>86,987</b>

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 2023**

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.

*Eimear Colton*

**Eimear Colton**

Trustee

Approved by the board of trustees on 30 April 2024

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

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

	2023	2022
Total charity funds	28,237	28,237
Designated Funds	18,081	18,081
Unrestricted Funds	10,156	10,156
Unrestricted Funds	10,156	10,156
Restricted Funds	8,008	8,008
Reserves	8,008	8,008
Reserves	8,008	8,008

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

The directors are satisfied that the company's financial statements give a true and fair view of the company's financial position and the amounts shown in the financial statements have been prepared in accordance with the provisions of the Companies Act 2006.

The directors have not received any information which would cause them to believe that the company is not able to pay its debts as they fall due.

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2023

#### 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 2023

#### 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 2023

#### 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 2023

#### 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

	2023	2022
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,171	1,465
Pension costs	<u>1,018</u>	<u>1,043</u>

#### 6 Staff costs and emoluments

	2023	2022
	£	£
Gross Salaries excluding trustees and key management personnel	75,645	67,377
Employer's operating costs of defined contribution pension schemes	1,018	1,043
<b>Total salaries, wages and related costs</b>	<b><u>76,663</u></b>	<b><u>68,420</u></b>

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2023

<i>Numbers of full time employees or full time equivalents</i>	2023	2022
The average number of total staff employed in the year was	4	4
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	4	3
The estimated full time equivalent number of all staff employed in the year was	6	4
<b>The estimated equivalent number of full time staff deployed in different activities in the year was:-</b>		
Engaged on charitable activities	5	3
Engaged on management and administration	1	1
<b>The estimated full time equivalent number of all staff employed as above</b>	<b>6</b>	<b>4</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	24,387	21,000
Pension contributions paid by the employer	488	443
<b>Total remuneration package included in total salaries</b>	<b>24,875</b>	<b>21,443</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 £1,018 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 2022	41,706	20,593	-	62,299
Additions	-	-	-	-
<b>At 31 August 2023</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 2023

<b>Depreciation</b>				
At 1 September 2022	-	14,739	-	14,739
Charge for the year	-	1,171	-	1,171
<b>At 31 August 2023</b>	<b>-</b>	<b>15,910</b>	<b>-</b>	<b>15,910</b>

#### Net book value

At 31 August 2023	41,706	4,683	-	46,389
At 31 August 2022	41,706	5,854	-	47,560

Prior Year	Land and Buildings	Equipment, fixtures and fittings	Motor Vehicles	Total
	£	£	£	£
<b>Cost</b>				
01 September 2021	41,706	20,053	-	61,759
Additions	-	540	-	540
<b>31 August 2022</b>	<b>41,706</b>	<b>20,593</b>	<b>-</b>	<b>62,299</b>
<b>Depreciation</b>				
01 September 2021	-	13,274	-	13,274
Charge for the year	-	1,465	-	1,465
<b>31 August 2022</b>	<b>-</b>	<b>14,739</b>	<b>-</b>	<b>14,739</b>
<b>Net book value</b>				
<b>31 August 2022</b>	<b>41,706</b>	<b>5,854</b>	<b>-</b>	<b>47,560</b>
<b>31 August 2021</b>	<b>41,706</b>	<b>6,779</b>	<b>-</b>	<b>48,485</b>

## 10 Debtors

	2023	2022
	£	£
Trade debtors	-	200
Prepayments and accrued income	-	1,658
	<b>-</b>	<b>1,858</b>

## 11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	377	541
Accruals	2,400	2,400
PAYE, NIC VAT and other taxes	988	(1,232)
Other creditors	400	307
	<b>4,165</b>	<b>2,016</b>

## 12 Loans to trustees included in debtors

There are no loans to trustees included in debtors at 31 August 2023.

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2023

#### 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

	2023	2022
	£	£
At 1 September 2022		
Surplus after tax for the year	86,987	83,714
	11,340	3,273
At 31 August 2023	<u>98,327</u>	<u>86,987</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 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	46,389	-	-	46,389
Current Assets	44,597	-	11,506	56,103
Current Liabilities	(4,165)	-	-	(4,165)
	<u>86,821</u>	<u>-</u>	<u>11,506</u>	<u>98,327</u>
At 1 September 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>

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	80,981	5,840	-	86,821
<b>Total unrestricted and designated funds</b>	<u>80,981</u>	<u>5,840</u>	<u>-</u>	<u>86,821</u>

**Dromore Childcare Centre**

**Notes to the Accounts for the year ended 31 August 2023**

**Restricted funds:-**

Outdoor learning	2,800	-	-	2,800
PPE Equipment & Supplies	500	-	-	500
PHA Clear Project - Be Active & Connect	1,887	-	-	1,887
Micro Capital Project	819	-	-	819
Hailfax Foundation	-	5,500	-	5,500

**Total restricted funds** 6,006 5,500 - 11,506

**Total charity funds** 86,987 11,340 - 98,327

	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	11089	-	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

**Total restricted funds** 2,800 2,119 - 4,919

**Total charity funds** 70,506 13,208 - 83,714

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

	Income	Expenditure	Other Gains & Losses	Movement in funds
	2023	2023	2023	2023
	£	£	£	£
<b>Unrestricted and designated funds:-</b>				
Unrestricted Revenue Funds	109,481	(103,641)	-	5,840
<b>Restricted funds:-</b>				
Restricted Fixed Asset Funds				
Restricted Revaluation Reserve				
Hailfax Foundation	5,500	-	-	5,500
	<u>114,981</u>	<u>(103,641)</u>	<u>-</u>	<u>11,340</u>

## Dromore Childcare Centre

### Notes to the Accounts for the year ended 31 August 2023

PRIOR YEAR	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>

#### 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.

##### 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 2023 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 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,099	-	4,099	4,043
<b>Total donations and gifts from individuals</b>	<b>4,099</b>	<b>-</b>	<b>4,099</b>	<b>4,043</b>

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Revenue grants from government and public bodies				
Halifax Foundation	-	5,500	5,500	-
Childcare Partnership	1,600	-	1,600	-
HSCB	-	-	-	2,100
Public Health Agency	-	-	-	1,087
<b>Total public sector revenue grants</b>	<b>5,950</b>	<b>5,500</b>	<b>11,450</b>	<b>3,187</b>

All the grants in the prior year were unrestricted.

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

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	2,687	500	3,187

**Dromore Childcare Centre**

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Revenue grants and donations from non public bodies</b>				
Community Foundation for NI	-	-	-	-
Clear Project	-	-	-	-
<b>Total private sector revenue grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<b>Prior Year</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Capital grants from government and public bodies</b>				
DAERA - Micro Capital Grant Scheme	-	-	-	-
<b>Total public sector capital grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Capital grants from government and public bodies - Prior Year analysis**

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<b>Prior Year</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Dromore Childcare Centre**

**Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015**

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Capital grants from non public bodies</b>				
National Lottery Community Fund	-	-	-	-
<b>Total private sector capital grants</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Fees for Children</b>				
Education Authority	88,123	-	88,123	82,986
Fees	4,094	-	4,094	-
<b>Total Fees for Children</b>	<b>92,217</b>	<b>-</b>	<b>92,217</b>	<b>82,986</b>

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>Total Donations, Grants and Legacies</b>				
<b>Total Donations, Grants and Legacies</b> A1	<b>102,266</b>	<b>5,500</b>	<b>107,766</b>	<b>90,216</b>

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

<b>Prior year</b>	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Prior Year Total Funds 2022 £
<b>Total Donations, Grants and Legacies</b> A1	<b>89,716</b>	<b>500</b>	<b>90,216</b>

**22 Income from charitable activities - Trading Activities**

<b>Current year</b>	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total funds 2022 £
<b>Primary purpose and ancillary trading</b>				
Photographs	215	-	215	100
Snack Money	4,930	-	4,930	5,196
Summer Scheme	630	-	630	620
Jumpers	1,433	-	1,433	121
<b>Total Primary purpose and ancillary trading</b>	<b>7,208</b>	<b>-</b>	<b>7,208</b>	<b>6,037</b>

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2023 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	Total Funds	Total Funds
		2023	2023	2023	2022
		£	£	£	£
	Total income from charitable trading	7,208	-	7,208	6,037
	<b>Total from charitable activities A2</b>	<b>7,208</b>	<b>-</b>	<b>7,208</b>	<b>6,037</b>

### 24 Investment income

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds	Total Funds	Total Funds
		2023	2023	2023	2022
		£	£	£	£
	Bank Interest Receivable	7	-	7	7
	<b>Total investment income A4</b>	<b>7</b>	<b>-</b>	<b>7</b>	<b>7</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	Total Funds	Total Funds
		2023	2023	2023	2022
		£	£	£	£
	Gross wages and salaries - charitable activities	75,645	-	75,645	67,377
	Defined contribution pension costs - charitable activities	1,018	-	1,018	1,043
	Arts & Crafts	1,000	-	1,000	3,400
	Summer Scheme	3,752	-	3,752	114
	Uniforms	-	-	-	1,472
	Snacks and provisions	2,830	-	2,830	2,439
	Transport and trips	370	-	370	300
	<b>Total direct spending B2a</b>	<b>84,615</b>	<b>-</b>	<b>84,615</b>	<b>76,145</b>

## Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2015

### 26 Support costs for charitable activities

<i>Current Year</i>	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b>Employee costs not included in direct costs</b>				
Training and welfare - staff	2,039	-	2,039	2,054
Entertaining	-	-	-	180
<b>Premises Expenses</b>				
Building committee	1,500	-	1,500	500
Rates and water charges	460	-	460	663
Light heat and power	2,008	-	2,008	1,534
Cleaning and waste management	-	-	-	15
Premises repairs, renewals and maintenance	1,424	-	1,424	1,308
<b>Administrative overheads</b>				
Telephone, fax and internet	791	-	791	1,133
Postage	-	-	-	78
Stationery and printing	908	-	908	1,006
Bookkeeping	-	-	-	100
Membership subscriptions	192	-	192	242
Resources	1,263	-	1,263	909
Software licences and expenses	95	-	95	30
Advertising and marketing	-	-	-	-
Liability and contents insurance	1,175	-	1,175	1,150
Sundry expenses	18	-	18	369
<b>Professional fees paid to advisors other than the auditor or examiner</b>				
Accountancy fees other than examination or audit fees	1,968	-	1,968	1,308
Other legal and professional	3,578	-	3,578	2,398
<b>Financial costs</b>				
Bank charges	186	-	186	150
Depreciation & Amortisation in total for	1,171	-	1,171	1,465
<b>Support costs before reallocation</b>	<b>18,776</b>	<b>-</b>	<b>18,776</b>	<b>16,592</b>
<b>Total support costs - Current Year</b>	<b>18,776</b>	<b>-</b>	<b>18,776</b>	<b>16,592</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 2023 as required by the SORP 2015

### 27 Other Expenditure - Governance costs

	Current year	Current year	Current year	Prior Year
	Unrestricted	Restricted	Total Funds	Total Funds
	Funds	Funds		
<i>Current Year</i>	2023	2023	2023	2022
	£	£	£	£
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

		Current year	Current year	Current year	Prior Year
		Unrestricted	Restricted	Total Funds	Total Funds
		Funds	Funds		
<i>Current Year</i>		2023	2023	2023	2022
		£	£	£	£
Total direct spending	<b>B2a</b>	84,615	-	84,615	76,145
Total support costs	<b>B2d</b>	18,776	-	18,776	16,592
Total Governance costs	<b>B2e</b>	250	-	250	250
<b>Total charitable expenditure</b>	<b>B2</b>	<b>103,641</b>	<b>-</b>	<b>103,641</b>	<b>92,987</b>

All the expenditure in the prior year was unrestricted.

		Prior Year	Prior Year	Prior Year
		Unrestricted	Restricted	Total Funds
		Funds	Funds	
<i>Prior Year</i>		2022	2022	2022
		£	£	£
Total direct spending	<b>B2a</b>	76,145	-	76,145
Total support costs	<b>B2d</b>	16,592	-	16,592
Total Governance costs	<b>B2e</b>	250	-	250
<b>Total charitable expenditure</b>	<b>B2</b>	<b>92,987</b>	<b>-</b>	<b>92,987</b>

Osmore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2023 as required by the SORP 2013

37 Other Expenditure - Governance costs

Current Year	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Independent Examiners' fees	250		250	250
Total Governance costs	250		250	250

All the expenditure in the prior year was unrestricted

38 Total Charitable expenditure

Current Year	Current Year Unrestricted Funds	Current Year Restricted Funds	Current Year Total Funds	Prior Year Total Funds
	2023	2023	2023	2022
	£	£	£	£
Total direct spending	826	84,812	85,638	78,142
Total support costs	826	18,778	19,604	18,892
Total Governance costs	826	250	1,076	250
Total charitable expenditure	826	103,840	104,666	97,284

All the expenditure in the prior year was unrestricted

Prior Year

Prior Year	Prior Year Unrestricted Funds	Prior Year Restricted Funds	Prior Year Total Funds
2022	2022	2022	2022
£	£	£	£
Total direct spending	826	10,742	11,568
Total support costs	826	18,892	19,718
Total Governance costs	826	250	1,076
Total charitable expenditure	826	29,884	30,710