

Company Registration Number: NI063653  
Charity Number: NIC105884

**Castledearg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 March 2024**

**Castleberg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)

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**Castledearg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)

**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Directors</b>	Jane Harvey Catherine Wells Doherty Annie Killoran Lynch Alicia O'Donnell Reena McHugh
<b>Chairperson</b>	Marie Reid
<b>Company Secretary</b>	Catherine Wells Doherty
<b>Charity Number in Northern Ireland</b>	NIC105884
<b>Company Registration Number</b>	NI063653
<b>Registered Office</b>	48 Lurganbuoy Road Castledearg Co Tyrone BT81 7HT
<b>Principal Address</b>	Around the Corner Family Centre 48 Lurganbuoy Road Castledearg Co Tyrone BT8 7HT
<b>Independent Examiner</b>	Michael Drumm FCCA 30a Gortin Road Omagh Co Tyrone BT79 7HX
<b>Principal Bankers</b>	Bank of Ireland 23-25 Campsie Road Omagh Co Tyrone BT79 0AE

**Castleberg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 March 2024

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the directors of Castleberg Childcare Services Limited present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2024.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

### **Mission, Objectives and Strategy**

#### **Mission Statement**

Castleberg Childcare Services objects as per its governing document are to enhance the development and education of children aged eleven weeks to eleven years by encouraging parents/guardians to understand and provide for the needs of their children by:-

1. Offering appropriate play facilities, with the right of parents/carers take responsibility for and to become involved in the activities of the company, ensuring opportunities for all children, regardless of religion, culture, race or means.
2. Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs of children and their families in the local area.

#### **Main Activities**

Throughout the review period, Castleberg Childcare Services undertook a number of activities to promote the purpose of the organisation. These activities included:-

DayCare Provision  
Out of Schools Activities  
Supported Training for Parents  
Supporting local community events  
Transport to and from two local schools and four nurseries

In addition to core activity of offering daycare, the centre offered several additional supporting and developmental activities for the children and their families

Children's Creative Mindfulness Sessions  
Creative Writing  
Makaton Sessions  
Diversity/Respecting Differences Workshops  
Eager & Able to Learn Programme

The Diversity/Respecting Differences Workshops & the "Eager & Able to Learn" Programme (funded by: The Pathway Fund – Dept of Education), these programmes aim to improve the potential outcomes for local children and their parents. With the training targeting low-income families providing free training and resources and aims to achieve the following targets:

1. Improve opportunities for socially disadvantaged children
2. Provide improved Early Years support for 20 children with additional needs
3. Increase access to services in a rural area with low provision
4. Promote a culture of Respect for Differences

**Castledearg Childcare Services Limited**  
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**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 March 2024

**Structure, Governance and Management**

**Structure**

The centre employed 12 members of staff (2022-2023) in both part time and full-time capacity, this has now increased to 15 staff members with an additional 2 relief staff and 3 volunteers. The Board of Directors envisage further staff recruitment due to the ongoing demand for childcare places and this increasing demand resulted in an opening an additional playroom, increasing from 3 to 4, with potential to increase to a total of 5 playrooms by November 2024.

Staff development continues to be central to the centre activities training completed includes:

- 1 employees working towards Level 5 Qualification
- 2 employees working towards Level 3 Qualification
- 3 employees working towards Level 2 Qualification
- 1 employees completed Eager and Able to Learn Framework
- 1 employees completed Respecting Differences Programme

**Governance**

Castledearg Childcare Services which trades as Around the Corner Family Centre is a company limited by guarantee governed by its Memorandum and Articles of Association dated 16 March 2007. It is registered as a charity with the Charity Commission Northern Ireland.

**Review of Activities, Achievements and Performance**

Childcare places offered are in line with the centre's registration occupancy levels as guided by the Western Health & Social Care Trust (Registering Authority), as detailed below:

- 0-2 years – 16 places
- 2-3 years – 24 places
- 3-4 years – 20 places
- 4+ years – 20 places

As at 31st March 2024 a total of 85 families were registered with the centre, representing 97 children. These figure represent an increase from 2023 which were 64 families and 72 children.

This increase in usage has been attributed to the following factors:

- Closure of a local daycare facility
- Parents requiring daycare due to changes in working patterns (e.g. reduced remote/hybrid working)
- Increase in birth rate

During the year Castledearg Childcare Services worked in partnership with Churchtown Community Association to deliver 2 community events namely, the "Halloween Hoolie" and "Spring Event". These events were well received within the community attracting approximately 400 attendees at each event.

Staff training and the delivery of a quality childcare service is the central ethos, and staff have continued their professional development in the review period by completing training in the following areas.

Global Development Delay  
UNICEF Rights of the Child  
Handling Complaints  
Autism Awareness  
Dyslexia Awareness  
Managing Challenging Behaviour  
Outdoor Play  
Mandatory Training – Safeguarding, Paediatric First Aid & Food Safety

**Financial Results**

At the end of the financial year the company has assets of £89,811 (2023 - £79,587) and liabilities of £17,522 (2023 - £18,716). The net assets of the company have increased by £11,418.

**Future Development**

The board of directors envisage the incoming year 2024/2025 as one of consolidation in order to manage increasing the number of families and children accessing the services on offer.

Actions anticipated include:

- Training and Implement "Family App" which will assist with administration function, e.g. streamline invoicing, improve partnership with partners through increased communication, improved booking system and staff rotas.

## Castlederg Childcare Services Limited

(A company limited by guarantee, not having a share capital)

### DIRECTORS' ANNUAL REPORT

for the financial year ended 31 March 2024

- Re-purpose out of school room to 3-4-year-old room and relocate out of school potentially to Unit
- Recruit new staff members and ensure completion of mandatory training
- Review staffing and hierarchy, appointing Deputy Manager and Room Leaders as required
- Replace flooring throughout main building
- Replace sinks in playrooms
- Improve exterior lighting
- Painting interior of play rooms

#### Directors

The directors who served throughout the financial year, except as noted, were as follows:

Jane Harvey  
Catherine Wells Doherty  
Annie Killoran Lynch  
Alicia O'Donnell  
Reena McHugh

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretary who served during the financial year was:

Catherine Wells Doherty

#### Compliance with Sector-Wide Legislation and Standards

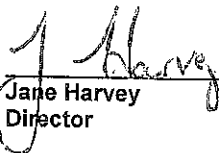
The company engages pro-actively with legislation, standards and codes which are developed for the sector. Castlederg Childcare Services Limited subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

#### Public benefit statement

The direct benefits from the provision of the daycare facility, training and community activities include: Children: Attainment of Skills - through stimulating play, improving personal, social & emotional development and well being Parents: Attainment of parenting skills, ability to access to labour market, active citizenship. Community - Provision of community services & activities Provision of volunteering & training opportunities Provision of community events The benefits identified are evidenced through a variety of mechanisms including: Parent Feedback & Evaluation Community Audits Inspection Reports No intended harm flowing from the purposes of Castlederg Childcare Services There are multiple beneficiaries from the activities offered, however the primary beneficiaries are: Children aged 11 wks - 11 years Low Income Families Parents of children aged 11 wks - 11 years Volunteers Community Organisations Benefits to committee members is the opportunity to access to training (eg child protection, first aid) and good governance. This is incidental and necessary to ensure the benefits are provided to our beneficiaries

Approved by the Board of Directors on 3 December 2024 and signed on its behalf by:

  
Jane Harvey  
Director

  
Marie Reid  
Chairperson

**Castlederg Childcare Services Limited**  
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**STATEMENT OF DIRECTORS' RESPONSIBILITIES**

for the financial year ended 31 March 2024

The directors are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

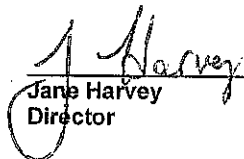
In preparing these financial statements, the directors are required to:

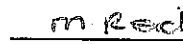
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the financial statements comply with. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Directors on 3 December 2024 and signed on its behalf by:

  
Jane Harvey  
Director

  
Marie Reid  
Chairperson

## Castlederg Childcare Services Limited

(A company limited by guarantee, not having a share capital)

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF CASTLEDERG CHILDCARE SERVICES LIMITED

We have examined the financial statements of the company for the financial year ended 31 March 2024, which comprise the Statement of Financial Activities, the Summary Income and Expenditure Account, the Balance Sheet and the related notes.

### Respective responsibilities of directors and examiner

The 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 requirements of the Companies Act 2006. The company's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

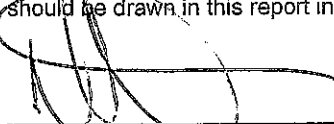
We have examined your company financial statements as required under section 65 of the Charities Act and our examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. An examination includes a review of the accounting records kept by the 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 the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



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MICHAEL DRUMM-FCCA  
30a Gortin Road  
Omagh  
Co Tyrone  
BT79 7HX

Date: 3 December 2024

**Castleberg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
for the financial year ended 31 March 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
<b>Incoming Resources</b>							
Charitable activities							
■ Grants from governments and other co-funders	3.1	-	46,522	46,522	7,677	48,224	55,901
Activities for generating funds	3.2	216,512	-	216,512	185,694	-	185,694
<b>Total incoming resources</b>		<b>216,512</b>	<b>46,522</b>	<b>263,034</b>	<b>193,371</b>	<b>48,224</b>	<b>241,595</b>
<b>Resources Expended</b>							
Raising funds	4.1	216,199	35,417	251,616	166,690	46,313	213,003
Charitable activities	4.2	-	-	-	-	8,482	8,482
<b>Total Resources Expended</b>		<b>216,199</b>	<b>35,417</b>	<b>251,616</b>	<b>166,690</b>	<b>54,795</b>	<b>221,485</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>313</b>	<b>11,105</b>	<b>11,418</b>	<b>26,681</b>	<b>(6,571)</b>	<b>20,110</b>
Gross transfers between funds		-	-	-	4,415	(4,415)	-
<b>Net movement in funds for the financial year</b>		<b>313</b>	<b>11,105</b>	<b>11,418</b>	<b>31,096</b>	<b>(10,986)</b>	<b>20,110</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	14	65,791	(4,920)	60,871	34,695	6,066	40,761
<b>Total funds at the end of the year</b>		<b>66,104</b>	<b>6,185</b>	<b>72,289</b>	<b>65,791</b>	<b>(4,920)</b>	<b>60,871</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year. All income and expenditure relate to continuing activities.

**Castledeerg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**SUMMARY INCOME AND EXPENDITURE ACCOUNT**  
for the financial year ended 31 March 2024

	<b>Statement of Financial Activities</b>	<b>2024</b>	<b>2023</b>
		<b>£</b>	<b>£</b>
Gross income	Unrestricted funds	<b>216,512</b>	
	Restricted funds	<b>46,522</b>	
		<u><b>263,034</b></u>	<u>241,595</u>
<b>Total income</b>		<b>263,034</b>	<b>241,595</b>
<b>Total expenditure</b>		<b>(251,616)</b>	<b>(221,485)</b>
<b>Net income/(expenditure)</b>		<u><b>11,418</b></u>	<u><b>20,110</b></u>

The company has no recognised gains or losses other than the surplus for the financial year. The results for the financial year have been calculated on the historical cost basis.

**Castledeerg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
Company Number: NI063653

**BALANCE SHEET**

as at 31 March 2024

	Notes	2024 £	2023 £
<b>Fixed Assets</b>			
Tangible assets	9	12,636	15,870
<b>Current Assets</b>			
Debtors	10	34,772	28,415
Cash at bank and in hand		42,403	35,302
		77,175	63,717
<b>Creditors: Amounts falling due within one year</b>	11	(9,423)	(9,192)
<b>Net Current Assets</b>		67,752	54,525
<b>Total Assets less Current Liabilities</b>		80,388	70,395
<b>Grants receivable</b>	12	(8,099)	(9,524)
<b>Total Net Assets</b>		72,289	60,871
<b>Funds</b>			
Restricted trust funds		6,185	(4,920)
General fund (unrestricted)		66,104	65,791
<b>Total funds</b>	14	72,289	60,871

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

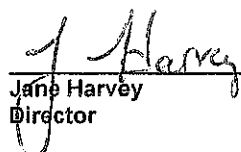
For the financial year ended 31 March 2024 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

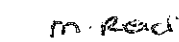
The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 3 December 2024 and signed on its behalf by

  
Jane Harvey  
Director

  
Marie Reid  
Chairperson

**Castledearg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**1. GENERAL INFORMATION**

Castledearg Childcare Services Limited is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 48 Lurganbuoy Road, Castledearg, Co Tyrone, BT81 7HT which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

**Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

**Statement of compliance**

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

**Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

**Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

**Tangible fixed assets and depreciation**

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	-	4% Straight line
Fixtures, fittings and equipment	-	20% Reducing balance
Motor vehicles	-	25% Straight line

**Debtors**

Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the the company from government agencies and other co-funders, but not yet received at year end, is included in debtors.

**Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

**Castlederg Childcare Services Limited**  
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**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**Taxation and deferred taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME				
3.1	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Grants from governments and other co-funders:				
	Grants	-	19,372	19,372	28,401
	The Pathway Fund	-	27,150	27,150	27,500
		-	46,522	46,522	55,901
3.2	OTHER TRADING ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Childcare Fees	216,512	-	216,512	185,694
4.	EXPENDITURE				
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	2023
	Childcare fees	199,271	3,274	49,071	251,616
		199,271	3,274	49,071	213,003
4.2	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	2023
	Grants	-	-	-	8,482
		-	-	-	8,482
4.3	SUPPORT COSTS		Cost of Raising Funds	2024	2023
			£	£	£
	Activity costs		22,018	22,018	35,768
	Premises costs		10,996	10,996	9,548
	Legal and professional		9,616	9,616	6,158
	General office expenses		6,441	6,441	(5,155)
			49,071	49,071	46,319

**Castleberg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**5. ANALYSIS OF SUPPORT COSTS**

	<b>Basis of Apportionment</b>	<b>2024</b>	<b>2023</b>
		£	£
Activity costs	invoice	22,018	35,768
Premises costs	invoice	10,996	9,548
Legal and professional	invoice	9,616	6,158
General office expenses	invoice	6,441	(5,155)
		<u>49,071</u>	<u>46,319</u>

**6. NET INCOMING RESOURCES**

	<b>2024</b>	<b>2023</b>
	£	£
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	3,234	4,082
Grants receivable received	(45,097)	(54,164)
Amortisation of grants receivable	(1,425)	(1,737)
	<u>(43,288)</u>	<u>(51,819)</u>

**7. INVESTMENT AND OTHER INCOME**

	<b>2024</b>	<b>2023</b>
	£	£
Capital grants amortised - SEUPB	231	244
Capital grants amortised - TSB Lloyds	14	17
Capital grants amortised - Awards for all	999	1,249
Capital Grants amortised - SDC	9	11
Capital grants amortised - Bright Start	66	83
Capital grants amortised - Dard	67	84
Capital grants amortised The Pathway Fund	39	49
Revenue grants - The Pathway Fund	27,150	27,500
Revenue grants - Early Years Sustainability Fund	-	7,677
Revenue grant - DCSDC CSF	2,000	3,691
DCSDC Good Relations Grant	2,000	2,978
Revenue grants - DFC	3,947	12,318
Community Fund Lotteries	10,000	-
	<u>46,522</u>	<u>55,901</u>

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	<b>2024</b>	<b>2023</b>
	Number	Number
Administration	<u>16</u>	<u>16</u>

The staff costs comprise:

	<b>2024</b>	<b>2023</b>
	£	£
Wages and salaries	183,015	166,696
Pension costs	5,963	3,161
	<u>188,978</u>	<u>169,857</u>

**Castlederg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

9. TANGIBLE FIXED ASSETS	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
<b>Cost</b>				
At 31 March 2024	4,565	38,876	5,450	48,891
<b>Depreciation</b>				
At 1 April 2023	2,926	28,732	1,363	33,021
Charge for the financial year	183	2,029	1,022	3,234
At 31 March 2024	3,109	30,761	2,385	36,255
<b>Net book value</b>				
At 31 March 2024	<u>1,456</u>	<u>8,115</u>	<u>3,065</u>	<u>12,636</u>
At 31 March 2023	<u>1,639</u>	<u>10,144</u>	<u>4,087</u>	<u>15,870</u>
<b>10. DEBTORS</b>			<b>2024</b>	<b>2023</b>
			£	£
Trade debtors			15,183	6,420
Other debtors			17,000	19,188
Prepayments and accrued income			2,589	2,807
			<u>34,772</u>	<u>28,415</u>
<b>11. CREDITORS</b>			<b>2024</b>	<b>2023</b>
<b>Amounts falling due within one year</b>			£	£
Bank overdrafts			582	838
Trade creditors			1,576	558
Taxation and social security costs			1,958	1,687
Other creditors			3,387	4,189
Accruals and deferred income			1,920	1,920
			<u>9,423</u>	<u>9,192</u>
Security - Personal letter of guarantee for £6,000 from two directors				
<b>12. GRANTS RECEIVABLE</b>			<b>2024</b>	<b>2023</b>
			£	£
<b>Capital grants received and receivable</b>				
At 1 April 2023			73,746	73,746
<b>Amortisation</b>				
At 1 April 2023			(64,222)	(62,485)
Amortised in financial year			(1,425)	(1,737)
At 31 March 2024			<u>(65,647)</u>	<u>(64,222)</u>
<b>Net book value</b>				
At 31 March 2024			<u>8,099</u>	<u>9,524</u>
At 1 April 2023			<u>9,524</u>	<u>11,261</u>

**Castlederg Childcare Services Limited**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 March 2024

**13. RESERVES**

	2024 £	2023 £
At the beginning of the year	60,871	40,761
Surplus for the financial year	11,418	20,110
At the end of the year	<u>72,289</u>	<u>60,871</u>

**14. FUNDS**  
**14.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2022	34,695	6,066	40,761
Movement during the financial year	31,096	(10,986)	20,110
At 31 March 2023	65,791	(4,920)	60,871
Movement during the financial year	313	11,105	11,418
At 31 March 2024	<u>66,104</u>	<u>6,185</u>	<u>72,289</u>

**14.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 April 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2024 £
<b>Restricted funds</b>					
Department for the Economy	-	3,947	3,947	-	-
Capital grants	(6,873)	1,425	-	-	(5,448)
The Pathway Fund	-	27,150	27,150	-	-
Community Support Fund	1,953	4,000	4,320	-	1,633
Community Fund Lotteries	-	10,000	-	-	10,000
	<u>(4,920)</u>	<u>46,522</u>	<u>35,417</u>	<u>-</u>	<u>6,185</u>
<b>Unrestricted funds</b>					
Childcare fees	65,791	216,512	216,199	-	66,104
<b>Total funds</b>	<u>60,871</u>	<u>263,034</u>	<u>251,616</u>	<u>-</u>	<u>72,289</u>

**15. STATUS**

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**16. RELATED PARTY TRANSACTIONS**

**Castlederg Childcare Services Limited**

(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

for the financial year ended 31 March 2024

Castlederg Childcare Services Limited paid Churchtown Community Association £6,650 (2023: £3,900) re management fees. Castlederg Childcare Services Limited received £432 (2023: £2,330) from Churchtown Community Association during the year re workshops.

Castlederg Childcare Services Limited made payments to Churchtown Property Management Limited of £5,496 regarding rent (2023: £4,128). No rent is owed at the year end to Churchtown Property Management Limited.

Castlederg Childcare Services Limited, Churchtown Community Association and Churchtown Property Management Limited comprise similar management.

**17. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**CASTLEBERG CHILDCARE SERVICES LIMITED**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 MARCH 2024**

# Castleberg Childcare Services Limited

(A company limited by guarantee, not having a share capital)

## SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 March 2024

	2024 £	2023 £
<b>Income</b>		
Childcare fees	216,512	185,694
	<u>216,512</u>	<u>185,694</u>
<b>Expenses</b>		
Wages and salaries	183,015	166,696
Staff defined contribution pension costs	5,963	3,161
Staff training	2,670	1,837
Purchase of materials, food	16,771	13,500
Management fee	6,650	3,900
CSF expenditure	4,320	3,696
DCSDC Good Relations expenditure	-	4,000
Parent Engagement Programme	-	1,023
Awards for All Expenditure	5,509	-
Rent payable	5,496	4,128
Insurance	3,130	3,348
Light and heat	4,744	4,710
Repairs and maintenance	756	710
Printing, postage and stationery	1,038	861
Motor expenses	715	894
Accountancy	2,618	2,258
Bank charges	177	226
General expenses	4,810	2,455
Depreciation	3,234	4,082
	<u>251,616</u>	<u>221,485</u>
<b>Miscellaneous income</b>		
Capital grants amortised - SEUPB	231	244
Capital grants amortised - TSB Lloyds	14	17
Capital grants amortised - Awards for all	999	1,249
Capital Grants amortised - SDC	9	11
Capital grants amortised - Bright Start	66	83
Capital grants amortised - Dard	67	84
Capital grants amortised The Pathway Fund	39	49
Revenue grants - The Pathway Fund	27,150	27,500
Revenue grants - Early Years Sustainability Fund	-	7,677
Revenue grant - DCSDC CSF	2,000	3,691
DCSDC Good Relations Grant	2,000	2,978
Revenue grants - DFC	3,947	12,318
Community Fund Lotteries	10,000	-
	<u>46,522</u>	<u>55,901</u>
<b>Net surplus</b>	<u>11,418</u>	<u>20,110</u>