

Company Registration Number: NI063653
Charity Number: NIC105884

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

Annual Report and Unaudited Financial Statements
for the financial year ended 31 March 2025

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

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

REFERENCE AND ADMINISTRATIVE INFORMATION

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

Castleberg Childcare Services Ltd
(A company limited by guarantee, not having a share capital)
DIRECTORS' ANNUAL REPORT
for the financial year ended 31 March 2025

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 2025.

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 Ltd present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 March 2025.

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.

Principal Activity

The principal activity of the company is to enhance the development and education of children aged eleven weeks to eleven years.

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
Summer Programme
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:-

Makaton Sessions
Diversity/Respecting Differences Workshops
Eager & Able to Learn Programme

Additionally, during the review period the daycare worked in partnership with WHSCT Children's Disability Team and delivered a pilot Parent/Child Support Sessions. The need for supporting services has become evident with the increasing number of children presenting with a range of development issues including Autism, ADHA, Global Development Delay and Non-Verbal. The centre will continue to work with families and Health Professional to support parent.

Funding was secured from The Pathway Fund – Dept of Education, to continue delivering Diversity/Respecting Differences Workshops & the "Eager & Able to Learn" Programme. 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:-

- Improve opportunities for socially disadvantaged children
- Provide improved Early Years support for 20 children with additional needs

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DIRECTORS' ANNUAL REPORT

for the financial year ended 31 March 2025

- Increase access to services in a rural area with low provision
- Promote a culture of Respect for Differences

Structure, Governance and Management

Structure

The increase in the number of families/children attending the centre resulted in recruiting addition staff members, current payroll has 18 members of staff in both part time and full-time capacity and increase from 15 (2023/2024 and 12 members of staff (2022-2023).

In order to manage the service, the centre appointed a second deputy manager during the period. The deputy managers have designated areas of responsibility eg Deputy Manager 1 Staff and Rotas ; Deputy Manager 2 Parents and children.

Staff development continues to be central to the centre activities, staff training during the review period included:

- 3 employees working towards Foundation Degrees
- 2 employees working towards Level 5 Qualification
- 3 employees working towards Level 3 Qualification
- 2 employees working towards Level 2 Qualification

Governance

Castleberg 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 2025 a total of 97 families were registered with the centre, representing 129 children. These figure represent an ongoing increase in families accessing the services offered as illustrated in the table below:

Registered Families/ Children		
2022/2023	2023/2024	2024/2025
64 Families	85 Families	97 Families
72 Children	97 Children	129 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

Registering Authority Inspection

WHSCCT completed their annual inspection on 14th November 2024. The full report is available on the Parent Notice Board, with the electronic copy available on request. The inspection was overall favourable.

During the year Castleberg Childcare Services worked in partnership with Churchtown Community Association to deliver 2 community events namely, the "Halloween Hoolie" on 25th October 2024 and "Spring Event" on 29th March 2025. 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:-
Mandatory Training – Safeguarding, Paediatric First Aid & Food Safety (November 2024)

Financial Results

At the end of the financial year the company has assets of £112,332 (2024 - £89,811) and liabilities of £25,974 (2024 - £17,522). The net assets of the company have increased by £14,069.

Castledeerg Childcare Services Ltd
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DIRECTORS' ANNUAL REPORT
for the financial year ended 31 March 2025

Future Development

The board of directors envisage the incoming year 2025/2026 as one of consolidation in order to manage to increasing number of families and children accessing the services on offer. Actions anticipated include:

- Training and Implement "Family App" which will assist with administration function, eg streamline invoicing, improve partnership with partners through increased communication, improved booking system and staff rotas.
- Recruit new staff members and ensure completion of mandatory training
- Improve exterior lighting
- Painting interior of playrooms

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. Castledeerg Childcare Services Ltd 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 Castledeerg 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 15 October 2025 and signed on its behalf by:

Jane Harvey

Jane Harvey
Director

Marie Reid

Marie Reid
Chairperson

Castlederg Childcare Services Ltd

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STATEMENT OF DIRECTORS' RESPONSIBILITIES

for the financial year ended 31 March 2025

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 the Companies Act 2006. 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 15 October 2025 and signed on its behalf by:

Jane Harvey

Jane Harvey
Director

Marie Reid

Marie Reid
Chairperson

Castleberg Childcare Services Ltd

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INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF DIRECTORS OF CASTLEBERG CHILDCARE SERVICES LTD

We have examined the financial statements of the company for the financial year ended 31 March 2025, 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.

Michael Drumm

MICHAEL DRUMM FCCA

30a Gortin Road
Omagh
Co Tyrone
BT79 7HX

Date: 15 October 2025

Castledegr Childcare Services Ltd
(A company limited by guarantee, not having a share capital)
STATEMENT OF FINANCIAL ACTIVITIES
for the financial year ended 31 March 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Incoming Resources							
Charitable activities							
■ Grants from governments and other co-funders	3.1	6,520	64,921	71,441	-	46,522	46,522
Activities for generating funds	3.2	360,422	-	360,422	216,512	-	216,512
Total incoming resources		366,942	64,921	431,863	216,512	46,522	263,034
Resources Expended							
Raising funds	4.1	356,497	61,297	417,794	216,199	35,417	251,616
Net incoming/outgoing resources before transfers		10,445	3,624	14,069	313	11,105	11,418
Gross transfers between funds		61	(61)	-	-	-	-
Net movement in funds for the financial year		10,506	3,563	14,069	313	11,105	11,418
Reconciliation of funds:							
Total funds beginning of the year	14	66,104	6,185	72,289	65,791	(4,920)	60,871
Total funds at the end of the year		76,610	9,748	86,358	66,104	6,185	72,289

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

Castlederg Childcare Services Ltd

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SUMMARY INCOME AND EXPENDITURE ACCOUNT

for the financial year ended 31 March 2025

	Statement of Financial Activities		2025	2024
			£	£
Gross income	Unrestricted funds	366,942		
	Restricted funds	64,921		
			431,863	263,034
Total income			431,863	263,034
Total expenditure			(417,794)	(251,616)
Net income/(expenditure)			14,069	11,418

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.

Castlederg Childcare Services Ltd

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Company Number: NI063653

BALANCE SHEET

as at 31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	9	10,471	12,636
Current Assets			
Debtors	10	29,276	34,772
Cash at bank and in hand		72,585	42,403
		101,861	77,175
Creditors: Amounts falling due within one year	11	(19,354)	(9,423)
Net Current Assets		82,507	67,752
Total Assets less Current Liabilities		92,978	80,388
Grants receivable	12	(6,620)	(8,099)
Total Net Assets		86,358	72,289
Funds			
Restricted trust funds		9,748	6,185
General fund (unrestricted)		76,610	66,104
Total funds	14	86,358	72,289

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 2025 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 15 October 2025 and signed on its behalf by

Jane Harvey

Marie Reid

Jane Harvey
Director

Marie Reid
Chairperson

Castledearg Childcare Services Ltd
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

1. GENERAL INFORMATION

Castledearg Childcare Services Ltd 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 Ltd

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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 £	2025 £	2024 £
Grants from governments and other co-funders:				
Grants	6,520	37,421	43,941	19,372
The Pathway Fund	-	27,500	27,500	27,150
	<u>6,520</u>	<u>64,921</u>	<u>71,441</u>	<u>46,522</u>

3.2 OTHER TRADING ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Childcare Fees	<u>360,422</u>	-	<u>360,422</u>	<u>216,512</u>

4. EXPENDITURE

4.1 RAISING FUNDS	Direct Costs £	Other Costs £	Support Costs £	2025 £	2024 £
Childcare fees	<u>336,863</u>	<u>2,674</u>	<u>78,257</u>	<u>417,794</u>	<u>251,616</u>

4.2 SUPPORT COSTS

	Cost of Raising Funds £	2025 £	2024 £
Activity costs	29,037	29,037	22,018
Premises costs	25,321	25,321	10,996
Legal and professional	12,730	12,730	9,616
General office expenses	11,169	11,169	6,441
	<u>78,257</u>	<u>78,257</u>	<u>49,071</u>

5. ANALYSIS OF SUPPORT COSTS

	Basis of Apportionment	2025 £	2024 £
Activity costs	invoice	29,037	22,018
Premises costs	invoice	25,321	10,996
Legal and professional	invoice	12,730	9,616
General office expenses	invoice	11,169	6,441
		<u>78,257</u>	<u>49,071</u>

Castlederg Childcare Services Ltd

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NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

6. NET INCOMING RESOURCES	2025	2024
	£	£
Net Incoming Resources are stated after charging/(crediting):		
Depreciation of tangible assets	2,674	3,234
Grants receivable received	(69,962)	(45,097)
Amortisation of grants receivable	(1,479)	(1,425)
	2,205	2,712
7. INVESTMENT AND OTHER INCOME	2025	2024
	£	£
Capital grants amortised - SEUPB	220	231
Capital grants amortised - TSB Lloyds	11	14
Capital grants amortised - Awards for all	1,103	999
Capital Grants amortised - SDC	7	9
Capital grants amortised - Bright Start	53	66
Capital grants amortised - Dard	54	67
Capital grants amortised The Pathway Fund	31	39
Revenue grants - The Pathway Fund	27,500	27,150
Revenue grant - DCSDC CSF	13,880	2,000
DCSDC Good Relations Grant	-	2,000
Revenue grants - DFC	22,062	3,947
Community Fund Lotteries	-	10,000
Revenue grant - WHSCT	6,520	-
	71,441	46,522
8. EMPLOYEES AND REMUNERATION		
Number of employees		
The average number of persons employed (including executive directors) during the financial year was as follows:		
	2025	2024
	Number	Number
Administration	20	16
The staff costs comprise:	2025	2024
	£	£
Wages and salaries	304,907	183,015
Pension costs	10,600	5,963
	315,507	188,978

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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

9. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost				
At 1 April 2024	4,565	38,876	5,450	48,891
Additions	-	509	-	509
At 31 March 2025	<u>4,565</u>	<u>39,385</u>	<u>5,450</u>	<u>49,400</u>
Depreciation				
At 1 April 2024	3,109	30,761	2,385	36,255
Charge for the financial year	183	1,725	766	2,674
At 31 March 2025	<u>3,292</u>	<u>32,486</u>	<u>3,151</u>	<u>38,929</u>
Net book value				
At 31 March 2025	<u><u>1,273</u></u>	<u><u>6,899</u></u>	<u><u>2,299</u></u>	<u><u>10,471</u></u>
At 31 March 2024	<u><u>1,456</u></u>	<u><u>8,115</u></u>	<u><u>3,065</u></u>	<u><u>12,636</u></u>

10. DEBTORS

	2025 £	2024 £
Trade debtors	9,261	15,183
Other debtors	17,880	17,000
Prepayments and accrued income	2,135	2,589
	<u><u>29,276</u></u>	<u><u>34,772</u></u>

11. CREDITORS

	2025 £	2024 £
Amounts falling due within one year		
Bank overdrafts	1,850	582
Trade creditors	3,973	1,576
Taxation and social security costs	2,499	1,958
Other creditors	8,716	3,387
Accruals and deferred income	2,316	1,920
	<u><u>19,354</u></u>	<u><u>9,423</u></u>

Security - Personal letter of guarantee for £6,000 from two directors

Castledeerg Childcare Services Ltd
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NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 31 March 2025

12. GRANTS RECEIVABLE	2025 £	2024 £
Capital grants received and receivable		
At 1 April 2024	73,746	73,746
Amortisation		
At 1 April 2024	(65,647)	(64,222)
Amortised in financial year	(1,479)	(1,425)
At 31 March 2025	(67,126)	(65,647)
Net book value		
At 31 March 2025	6,620	8,099
At 1 April 2024	8,099	9,524

13. RESERVES	2025 £	2024 £
At the beginning of the year	72,289	60,871
Surplus for the financial year	14,069	11,418
At the end of the year	86,358	72,289

14. FUNDS			
14.1 RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 April 2023	65,791	(4,920)	60,871
Movement during the financial year	313	11,105	11,418
At 31 March 2024	66,104	6,185	72,289
Movement during the financial year	10,506	3,563	14,069
At 31 March 2025	76,610	9,748	86,358

14.2 ANALYSIS OF MOVEMENTS ON FUNDS	Balance 1 April 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 31 March 2025 £
Restricted funds					
Department for the Economy	-	22,062	15,949	-	6,113
Capital grants	(5,448)	1,479	1,479	5,448	-
The Pathway Fund	-	27,500	27,500	-	-
Community Support Fund	1,633	6,000	3,998	-	3,635
Community Fund Lotteries	10,000	-	4,491	(5,509)	-
Community Festival Fund	-	7,880	7,880	-	-
	6,185	64,921	61,297	(61)	9,748
Unrestricted funds					
Childcare fees	66,104	366,942	356,497	61	76,610
Total funds	72,289	431,863	417,794	-	86,358

Castledeerg Childcare Services Ltd

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

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 March 2025

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

Castledeerg Childcare Services Limited paid Churchtown Community Association £9,480 (2024: £6,650) re management fees. Castledeerg Childcare Services Limited received £1,320 (2024: £432) from Churchtown Community Association during the year re workshops.

Castledeerg Childcare Services Limited made payments to Churchtown Property Management Limited of £6,744 regarding rent (2024: £5,496). No rent is owed at the year end to Churchtown Property Management Limited.

Castledeerg 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.

CASTLEDERG CHILDCARE SERVICES LTD
(A company limited by guarantee, not having a share capital)

SUPPLEMENTARY INFORMATION

RELATING TO THE FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 31 MARCH 2025

Castledearg Childcare Services Ltd

(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 2025

	2025 £	2024 £
Income		
Childcare fees	360,422	216,512
	<u>360,422</u>	<u>216,512</u>
Expenses		
Wages and salaries	304,907	183,015
Staff defined contribution pension costs	10,600	5,963
Staff training	3,149	2,670
Purchase of materials, food	28,626	16,771
Management fee	9,480	6,650
CSF expenditure	3,998	4,320
Awards for All Expenditure	5,062	5,509
DCSDC Festival Fund Childcare	7,909	-
WH SCT programme costs	1,119	-
Rent payable	6,744	5,496
Insurance	3,241	3,130
Light and heat	5,124	4,744
Repairs and maintenance	13,453	756
Printing, postage and stationery	2,012	1,038
Motor expenses	863	715
Travelling and entertainment	520	-
Accountancy	3,250	2,618
Bank charges	237	177
General expenses	4,826	4,810
Depreciation	2,674	3,234
	<u>417,794</u>	<u>251,616</u>
Miscellaneous income		
Capital grants amortised - SEUPB	220	231
Capital grants amortised - TSB Lloyds	11	14
Capital grants amortised - Awards for all	1,103	999
Capital Grants amortised - SDC	7	9
Capital grants amortised - Bright Start	53	66
Capital grants amortised - Dard	54	67
Capital grants amortised The Pathway Fund	31	39
Revenue grants - The Pathway Fund	27,500	27,150
Revenue grant - DCSDC CSF	13,880	2,000
DCSDC Good Relations Grant	-	2,000
Revenue grants - DFC	22,062	3,947
Community Fund Lotteries	-	10,000
Revenue grant - WH SCT	6,520	-
	<u>71,441</u>	<u>46,522</u>
Net surplus	<u>14,069</u>	<u>11,418</u>