

Zero-8-Teen

Northern Ireland · Charity number 100211

Details

Status Received

Registered 2014-07-21

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Moylinn House
21 Legahory Centre
Legahory
Craigavon
County Armagh.
BT65 5be
BT65 5BE

Phone 028 3832 1330

Email sinead@zero8teen.co.uk

Website [n/a](#)

Activities

Purposes: 3.1 The object of the Association shall be the provision of facilities for the recreation or other leisure-time occupation for children and young people aged under 18 resident primarily in Brownlow and secondary the Southern Health & Social Services Board area (hereinafter called the "area of benefit") being facilities - 3.1.1 of which such children and young people have need by reason of their youth or social and economic circumstances; and 3.1.2 which will improve the conditions of life for such children and young people by promoting their physical, mental and spiritual well being.

What the charity does: The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Community development,Community enterprise,Disability,Playgroup/after schools,Volunteer development

Who the charity helps: Adult training,Children (5-13 year olds),Parents,Physical disabilities,Preschool (0-5 year olds),Specific areas of deprivation,Voluntary and community sector,Volunteers

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£571,594	£575,849	£-20,589	29

Trustees

Name	Role	Appointed
Ann Mckernan		
Annette May		
Donna		
Mrs Mandy Rodgers		
Mrs Michelle Mccrink		
Mrs Sarah Ruddy		
Mrs Sinead Morrow		
Ms Jill Neill		

Zero-8-Teen

Northern Ireland - Charity number 100211

Accounts

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2025

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2025

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Zero-8-Teen

Trustees and other Information

Trustees	Jill Neill Sinead Morrow Grainne McConville Michelle McCrink Ann McKernan Annette May Mandy Rodgers Sarah Ruddy Anthony Murray Louise Wilson
Charity Number in Northern Ireland	NIC 100211
Principal Address	Moylinn House 21 Legahory Centre Brownlow Craigavon Co Armagh BT65 5BE
Auditors	Flynn & Company Accountants Limited Chartered Accountants & Registered Auditors 28 Carleton Street Portadown Co Armagh BT62 3EP
Bankers	Co-Operative Bank Po Box 250 Delf House Southway Skelmerdale WN8 6WT Progressive Building Society Progressive House 33-37 Wellington Place Belfast BT1 6HH
Solicitors	P McMahon Solicitor 74 Edward Street Lurgan Co Armagh BT66 6DB

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2025

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2025.

The financial statements are prepared in accordance with the Charities (Protection and Social Investment) Act 2016, 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 – effective 1 January 2019).

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

In this report the trustees of Zero-8-Teen present summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2025.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008, The Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Charities SORP (FRS 102).

The persons who served the charity as Trustees during the year were as follows:

Jill Neill
Sinead Morrow
Grainne McConville
Michelle McCrink
Ann McKernan
Annette May
Mandy Rodgers
Sarah Ruddy
Anthony Murray
Louise Wilson

Review of Activities, Achievements and Performance

Zero 8 Teen provide an affordable flexible day care service for children aged 0 to 12 and their families. The direct benefits which flow from this purpose are that parents can work or return to work and or return to education.

Zero 8 Teen provide additional support and services to families in an area of high unemployment and social disadvantage.

Zero 8 Teen is a non profit making organisation and all surpluses are reinvested in its charitable purpose.

2025 has proved once again to be a busy year for Zero 8 Teen.

Funders have continued to support Zero 8 Teen's setting and to make improvements to the nursery environment and to keep costs manageable for all families.

Zero 8 Teen has had successful inspections with social services once again for both daycare and after schools.

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2025

Trustees' Report Cont'd...

Zero 8 Teen looks forward to 2026 to continue its provision of service.

Financial Review

The results for the financial year are set out on page 11 and additional notes are provided showing income and expenditure in greater detail.

Zero 8 Teen had a financial deficit in the year of £4,255.

The Board of Trustees are confident that the charity will return to surplus in the year to 31 March 2026.

The Board consider the deficit has no impact on its ability to continue as a going concern.

Reserves Policy

Zero 8 Teen will maintain unrestricted surplus finances as reserves, in an effort to service financial reserves that will ensure the core activities of Zero 8 Teen would continue during a period of unforeseen circumstances.

Results and Dividends

The charity has reported a deficit of income over expenditure for the year of £(4,255) (2024: £4,408 surplus).

At the end of the financial year the charity has assets of £312,222 (2024: £316,216) and liabilities of £20,589 (2024: £20,428). The net assets of the charity have decreased by £4,255 to £291,633 (2024: £295,888).

The Board of Trustees consider the deficit has been incurred principally as a result of increasing payroll costs.

There are no material uncertainties about the charity's ability to continue at a going concern.

Structure, Governance & Management

Zero 8 Teen is a charity governed by its constitution.

Zero 8 Teen is recognised by the Charity Commission of Northern Ireland under the registration number NIC 100211.

Zero 8 Teen is under the control of its Board of Trustees.

New trustees are recruited and appointed in accordance with the governing document.

Reference and administration details are included at page 3.

Accounting Records

The Board of Trustees are responsible for ensuring that adequate accounting records are maintained in accordance with the Charities Act 2006. These records must be sufficient to show and explain the charity's transactions, disclose with reasonable accuracy the financial position of the charity at any time, and enable the trustees to prepare compliant financial statements. The trustees confirm that proper systems and controls were in place during the year to safeguard the charity's assets and to support the timely and accurate recording of income and expenditure.

Donations

In the financial year Zero 8 Teen made no political or charitable donations.

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2025

Trustees' Report Cont'd...

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector and subscribes to and is compliant with the following:

- The Charities Act (Northern Ireland) 2008
- The Charities SORP (FRS 102)

Auditors

The auditors, Flynn & Company, Chartered Accountants, will be proposed for re-appointment at the forthcoming Annual General Meeting

Approved by the Board of Trustees on 8 December 2025 and signed on its behalf by:

Jill Neill
Trustee

Jill Neill 8/12/25

Zero-8-Teen

Statement of Trustees' Responsibilities

For the Financial Year Ended 31 March 2025

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 charity will continue in operation.

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 8 December 2025 and signed on its behalf by:


Jill Neill
Trustee

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Report on the audit of the Financial Statements

Opinion

We have audited the charity financial statements of Zero-8-Teen ("the charity") for the financial year ended 31 March 2025 which comprise the Statements of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with fair presentation framework the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2025, and of its deficit for the financial year then ended;
- have been properly prepared in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102), the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS102).
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conduct our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of the report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the company's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Independent Auditor's Report Cont'd

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves.

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matter where Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but, is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

The extent of which our procedures are capable of detecting irregularities, including fraud is detailed below.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

In identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, we considered the following:

- i) The nature of the sector in which the charity operates, its control environment and business performance.
- ii) Making enquiries of directors and senior management, including obtaining and reviewing supporting documentation, concerning the company's policies and procedures relating to:
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
 - The internal controls established to mitigate risks related to fraud.
- iii) Discussing among the engagement team how and where fraud might occur in the financial statements and any potential indicators of fraud.

In common with all audits under ISAs (UK), we are required to perform specific procedures to respond to the risk of management override. In addition to this, our procedures to respond to risks identified included the following:

- i) Reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with the provisions of relevant laws and regulations that have a direct impact on the financial statements.
- ii) Enquiring of directors, senior management and external legal counsel concerning actual and potential litigation and claims.
- iii) Performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud; and
- iv) In addressing the risk of fraud through management override controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias and evaluating the business rationale of any significant transactions that are unusual or outside the normal course of business.

We also communicated potential fraud risks to all engagement team members and remained alert to any indications of fraud throughout the audit.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that

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Independent Auditor's Report

To the Members of Zero-8-Teen

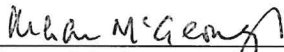
may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.



Kieran McGeough (Senior Statutory Auditor)
For and on behalf of
Flynn & Company Accountants Limited
Chartered Accountants and Registered Auditor
28 Carleton Street
Portadown
Co Armagh
BT62 3EP

8 December 2025

Zero-8-TeenStatement of Financial ActivitiesFor the Financial Year Ended31 March 2025

	<u>Notes</u>	<u>Unrestricted Funds 2025 £</u>	<u>Restricted Funds 2025 £</u>	<u>Total £</u>	<u>Unrestricted Funds 2024 £</u>	<u>Restricted Funds 2024 £</u>	<u>Total £</u>
<u>Incoming Resources</u>							
Activities for generating funds	3.1	372,283	198,598	570,881	348,193	177,604	525,797
Other Income	3.2	713	-	713	-	-	-
Total incoming resources		372,996	198,598	571,594	348,193	177,604	525,797
<u>Resources Expended</u>							
Charitable activities	4.1	(381,751)	(194,098)	(575,849)	(337,115)	(184,274)	(521,389)
Net incoming/outgoing resources before transfers		(8,755)	4,500	(4,255)	11,078	(6,670)	4,408
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		(8,755)	4,500	(4,255)	11,078	(6,670)	4,408
<u>Reconciliation of funds</u>							
Balances brought forward at 1 April 2024	13	264,323	31,565	295,888	253,245	38,235	291,480
Balances carried forward At 31 March 2025		<u>£255,568</u>	<u>£36,065</u>	<u>£291,633</u>	<u>£264,323</u>	<u>£31,565</u>	<u>£295,888</u>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Zero-8-TeenBalance Sheet as at31 March 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible Assets	8	26,184	29,332
		-----	-----
Current Assets			
Debtors	9	21,323	17,578
Cash at bank and in hand		264,715	269,406
		-----	-----
		286,038	286,984
		-----	-----
Creditors: Amounts falling due within one year	10	(20,589)	(20,428)
		-----	-----
Net Current Assets		265,449	266,556
		-----	-----
Total Assets less Current Liabilities		£291,633	£295,888
		=====	=====
Funds			
General Fund (unrestricted)		255,568	264,323
Restricted Trust Funds		36,065	31,565
		-----	-----
Total Funds	13	£291,633	£295,888
		=====	=====

Approved by the Board of Trustees and authorised for issue on **8 December 2025** and signed by:

Jill Neill
8 Dec 2025

Jill Neill
Trustee

Zero-8-Teen**Notes to the Financial Statements****For the Financial Year Ended****31 March 2025****1. GENERAL INFORMATION**

Zero-8-Teen is a charity established in Northern Ireland. The registered office of the charity is Moylinn House, 21 Legahory Centre, Brownlow, Craigavon, Co Armagh, BT65 5BE, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity. Zero 8 Teen is considered a Public Benefit Entity (as defined by FRS 102).

Zero 8 Teen provides principally an affordable flexible day care service for children and their families and also provides additional support and services in an area of high unemployment and social disadvantage.

Zero 8 Teen is considered a Public Benefit Entity (as defined by FRS102).

2. SUMMARY

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

Currency

The financial statements are prepared and presented in £GBP.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention. The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities SORP (FRS 102) (effective 1 January 2019).

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 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 FRS102" (effective 1 January 2019).

Incoming Resources

Entitlement to legacies is considered established when the charity 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 grant, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category 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, 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:

Play Equipment	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance
Kitchen & Office Equipment	-	20% Reducing Balance

Cost & Impairment of Assets

Assets are recorded at cost which comprises the purchase price and any costs directly attributable to bringing the asset into working condition or intended use. For donated assets, cost is defined as the fair value at the date of the donation, where this can be measured reliably.

Zero-8-Teen

Notes to the Financial Statements

For the Financial Year Ended

31 March 2025

Continued...

At each reporting date, the charity reviews the carrying amount of its tangible assets to determine whether there is any indication that those assets may be impaired. If any such indication exists the recoverable amount of the asset is estimated.

An impairment loss is recognised where the carrying amount of an asset exceeds its recoverable amount. The recoverable amount is the higher of:

- (i) the asset's fair value less costs to sell, and
- (ii) its value in use or service potential.

For assets held for charitable use that do not generate cash flows, service potential is assessed based on the asset's continued ability to contribute to the organisation's objectives.

Impairment losses are recognised immediately in the Statement of Financial Activities. Where an impairment loss subsequently reverses, the carrying amount of the asset is increased to the revised estimate of recoverable amount, but not above the amount that would have been determined had no impairment been recognised. Reversals of impairment are recognised in the period in which they arise.

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Income recognised by the charity from government agencies and other co-funders, but not yet received at the year end, is included in the debtors.

The charity assesses debtors at each reporting date to determine whether there is objective evidence that they are impaired.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at bank requiring less than 3 months' notice of withdrawal.

Creditors & Provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

Fund Accounting

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

Designated funds are unrestricted funds set aside by the trustees out of unrestricted general funds for specific future purposes.

Restricted funds are those given for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2025

3. <u>OTHER INCOME</u>						
3.1	Other Trading Activities		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Incoming resources from charitable activities		372,283	198,598	570,881	525,405
	Voluntary income		713	-	713	392
			-----	-----	-----	-----
			372,996	198,598	571,594	525,797
			-----	-----	-----	-----
3.2	Other Income		Unrestricted Funds	Restricted Funds	2025	2024
			£	£	£	£
	Bank interest		713	-	713	-
			-----	-----	-----	-----
4.	<u>EXPENDITURE</u>					
4.1	Charitable Activities	Direct Costs	Other Costs	Support Costs	2025	2024
		£	£	£	£	£
	Charitable activities	480,594	-	88,709	569,303	513,270
		-----	-----	-----	-----	-----
5.	<u>SUPPORT COSTS</u>			Charitable Activities	2025	2024
				£	£	£
	Resources and supplies			17,771	17,771	10,414
	Rent			41,430	41,430	42,115
	Insurance			4,541	4,541	4,503
	Training			1,808	1,808	1,921
	Premises expenses			4,850	4,850	3,842
	Office expenses			7,791	7,791	9,088
	Travel			1,418	1,418	1,566
	Legal and professional			4,984	4,984	4,227
	Audit and accountancy			3,300	3,300	3,300
	Bank fees			816	816	822
	General			-	-	213
				-----	-----	-----
				88,709	88,709	82,011
				-----	-----	-----
6.	<u>NET INCOMING RESOURCES</u>				2025	2024
	Net Incoming Resources and stated after charging				£	£
	Depreciation of tangible assets				6,546	8,119
	Auditors Remuneration				3,300	3,300
					-----	-----

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20257. EMPLOYEES AND REMUNERATIONNumber of employees

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

	<u>2025</u>	<u>2024</u>
	<u>No.</u>	<u>No.</u>
Employees	30	32
	-----	-----
The staff costs comprise:	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Wages and salaries	446,964	409,988
Pension costs	14,523	10,589
	-----	-----
	461,487	420,577
	-----	-----

No employee received remuneration in excess of £40,000.

No member of the Board of trustees is paid remuneration by Zero 8 Teen.

No trustee expenses have been incurred.

8. TANGIBLE FIXED ASSETS

	<u>Play</u>	<u>Fixtures &</u>	<u>Kitchen &</u>	<u>Total</u>
	<u>Equipment</u>	<u>Fittings</u>	<u>Office Equipment</u>	<u>Total</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
Cost				
At 1 April 2024	76,926	15,019	37,329	129,274
Additions in year	2,360	-	1,038	3,398
	-----	-----	-----	-----
At 31 March 2025	79,286	15,019	38,367	132,672
	-----	-----	-----	-----
Depreciation				
At 1 April 2024	53,603	14,620	31,719	99,942
Charge for the financial year	5,137	80	1,329	6,546
	-----	-----	-----	-----
At 31 March 2025	58,740	14,700	33,048	106,488
	-----	-----	-----	-----
Net book value				
At 31 March 2025	£20,546	£319	£5,319	£26,184
	=====	=====	=====	=====
At 31 March 2024	£23,323	£399	£5,610	£29,332
	=====	=====	=====	=====

9. DEBTORS

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Trade debtors	17,952	17,578
Other debtors	3,371	-
	-----	-----
	£21,323	£17,578
	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2025

10.	<u>CREDITORS</u>	2025	2024
	Amounts falling due within one year	£	£
	Taxation and social security costs (Note 11)	12,289	12,128
	Accruals and deferred income	8,300	8,300
		-----	-----
		£20,589	£20,428
		=====	=====

11.	<u>TAXATION AND SOCIAL SECURITY</u>	2025	2024
	Creditors	£	£
	PAYE/NIC & Payroll	12,289	£12,128
		=====	=====

12.	<u>RESERVES</u>	2025	2024
		£	£
	At 1 April 2024	295,888	291,480
	(Deficit) Surplus for financial year	(4,255)	4,408
		-----	-----
	At 31 March 2025	£291,633	£295,888
		=====	=====

13.	<u>FUNDS</u>			
13.1	RECONCILIATION OF MOVEMENT IN FUNDS	Unrestricted	Restricted	Total
		Funds	Funds	Funds
		£	£	£
	At 31 March 2023	253,245	38,235	291,480
	Movement during financial year	11,078	(6,670)	4,408
		-----	-----	-----
	At 31 March 2024	264,323	31,565	295,888
	Movement during financial year	(8,755)	4,500	(4,255)
		-----	-----	-----
	At 31 March 2025	£255,568	£36,065	£291,633
		=====	=====	=====

13.2 **ANALYSIS OF MOVEMENT ON FUNDS**

	Balance			Transfers	Balance
	1 April	Income	Expenditure	Between	31 March
	2024			Funds	2025
	£	£	£	£	£
Unrestricted					
Unrestricted	264,323	372,996	(381,751)	-	255,568
Restricted Funds					
Restricted	31,565	198,598	(194,098)	-	36,065
	-----	-----	-----	-----	-----
Total funds	£295,888	£571,594	£(575,849)	-	£291,633
	=====	=====	=====	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2025

13.3 <u>ANALYSIS OF NET ASSETS BY FUND</u>	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Restricted trust funds	-	36,065	-	36,065
Unrestricted trust funds	26,184	249,973	(20,589)	255,568
	<u>£26,184</u>	<u>£286,038</u>	<u>£(20,589)</u>	<u>£291,633</u>

14. POST-BALANCE SHEET EVENTS

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

15. RELATED PARTY TRANSACTIONS

The charity had no transactions with any related party in the financial year.

16. INDEPENDENT AUDITOR'S REMUNERATION

The independent auditor's remuneration amounts to an independent audit fee of £3,300 (2024:£3,300).

17. TRUSTEE REMUNERATION

The trustees did not receive nor did they waive any remuneration during the current financial year (2024: £Nil).

18. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In preparing these financial statements, management is required to make estimates, assumptions, and judgements that affect the reported amount of assets, liabilities, income, and expenditure, as well as the related disclosures. Actual results may differ from these estimates. The key areas where management has exercised significant judgement or made estimates that have a material impact on the financial statements are set out below.

(i) **Valuation of Donated Goods and Services**

The charity receives donated goods and services, including volunteer time, which may be recognised in the financial statements where they meet the criteria of being measurable and capable of reliable valuation. Estimates are applied in determining the fair value of such donations, based on market prices, replacement cost, or other relevant valuation techniques.

(ii) **Assessment of Restricted Funds**

Judgement is required in assessing whether income received is subject to donor-imposed restrictions. Management reviews donor agreements, correspondence, and grant terms to determine the appropriate classification between restricted and unrestricted funds.

(iii) **Recognition of Grant Income**

Grant income is recognised when the charity has entitlement, receipt is probable, and the amount can be reliably measured. For multi-year grants or performance-related grants, management exercises judgement in determining the stage of completion, whether conditions have been met, and the extent to which income should be recognised in the reporting period

(iv) **Provision for liabilities and commitments**

Provisions are recognised when the charity has a present legal or constructive obligation as a result of a past event, and it is probable that settlement will be required. Estimates are applied in determining the amount of the expected outflow, particularly for obligations relating to contractual commitments, legal matters, or grant commitments to partners.

Zero-8-Teen

Notes to the Financial Statements

For the Financial Year Ended

31 March 2025

(v) Depreciation and Useful Economic Lives of Fixed Assets

The depreciation charge is based on management's estimate of the useful economic life of each asset. These estimates are reviewed regularly and updated to reflect current expectations of asset use, technological changes, and operating conditions.

(vi) Impairment of Assets

Judgement is applied in assessing whether indicators of impairment exist for tangible or intangible assets. Where such indicators are present, management estimates the recoverable amount of the asset based on expected future cash flows or service potential.

Management believes that the estimates and judgements applied are appropriate and based on the best information available at the time of approval of the financial statements.

Zero-8-Teen

Supplementary Information

Relating to the Financial Statements

For the Financial Year Ended 31 March 2025

Not covered by the report of the Auditors

Zero-8-TeenSupplementary InformationOperating Statement for the Financial Year End 31 March 2025

	<u>2025</u>	<u>2024</u>
	<u>£</u>	<u>£</u>
Income		
Childcare fees	353,085	334,970
Southern Health Trust – In Kind	26,405	26,405
Fundraising	-	392
Charge for administration services	15,261	11,511
SH & SCT – Day Care	35,490	32,789
Pathway Fund	32,000	30,000
Early Years EYDF	-	600
SH & SCT – Splash Sure Start	53,834	45,514
SH & SCT – Contact Centre	38,718	29,985
Bright Start	12,151	12,311
One off Funders	3,437	-
Donations	500	-
Grant Aid	-	1,320
Bank Interest	713	-
	-----	-----
	571,594	525,797
	-----	-----
Gross surplus	571,594	525,797
	-----	-----
Expenses		
Wages and salaries	446,964	409,988
Pension costs	14,523	10,589
Staff training	1,808	1,921
Access NI	15,021	9,486
Parties and outings	3,860	1,287
Provisions & Consumables	12,512	7,828
Rent	41,430	42,115
Insurance	4,541	4,503
Uniforms	1,399	1,299
Affiliation fees	655	421
Repairs and maintenance	4,850	3,842
Postage, stationery and advertising	2,106	1,686
Computer & software	3,025	4,726
Telephone	2,660	2,676
Travelling	1,418	1,566
Legal and professional	4,329	3,806
Audit and accountancy	3,300	3,300
Bank charges	816	822
Bad debt	2,971	455
General expenses	-	213
Charitable donations & gifts	1,115	741
Depreciation	6,546	8,119
	-----	-----
	575,849	521,389
	-----	-----
Net (Deficit)/Surplus for the year	£(4,255)	£4,408
	=====	=====

Zero-8-Teen

Northern Ireland - Charity number 100211

Accounts



Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2024

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2024

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Zero-8-Teen

Trustees and other Information

Trustees	Jill Neill Sinead Morrow Grainne McConville Michelle McCrink Ann McKernan Annette May Mandy Rodgers Sarah Ruddy
Charity Number in Northern Ireland	NIC 100211
Principal Address	Moylinn House 21 Legahory Centre Brownlow Craigavon Co Armagh BT65 5BE
Auditors	Flynn & Company Accountants Limited Chartered Accountants & Registered Auditors 28 Carleton Street Portadown Co Armagh BT62 3EP
Bankers	Co-Operative Bank Po Box 250 Delf House Southway Skelmerdale WN8 6WT
Solicitors	P McMahon Solicitor 74 Edward Street Lurgan Co Armagh BT66 6DB

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2024

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities (Protection and Social Investment) Act 2016, 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 Trustees Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommendation Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Zero-8-Teen present summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008, The Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Charities SORP (FRS 102).

The persons who served the charity as Trustees during the year were as follows:

Jill Neill
Sinead Morrow
Grainne McConville
Michelle McCrink
Ann McKernan
Annette May
Mandy Rodgers
Sarah Ruddy

Review of Activities, Achievements and Performance

Since its conception, Zero-8-Teen has made a significant contribution to improving the lives of children and young people. This is evidenced through projects and services that were established on a small scale. However, with experience and learning, monitoring and evaluation processes, we have further developed many areas of our work.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

The charity has reported a surplus of income over expenditure for the year of £4,408 (2023: £36,575).

At the end of the financial year the charity has assets of £316,316 (2023: £305,028) and liabilities of £20,428 (2023: £13,548). The net assets of the charity have increased by £4,408 to £295,888 (2023: £291,480).

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2024

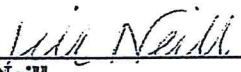
Trustees' Report Cont'd.....

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector and subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 25 November 2025 and signed on its behalf by:


Jill Neill
Trustee

Zero-8-Teen

Statement of Trustees' Responsibilities

For the Financial Year Ended 31 March 2024

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

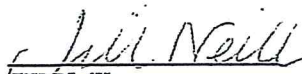
In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 charity will continue in operation.

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 25 November 2024 and signed on its behalf by:


Jill Neill
Trustee

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Report on the audit of the Financial Statements

Opinion

We have audited the charity financial statements of Zero-8-Teen ("the charity") for the financial year ended 31 March 2024 which comprise the Statements of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with fair presentation framework the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024, and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conduct our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of the report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect to the following matters in relation to which ISA's (UK) require us to report to you where;

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Independent Auditor's Report Cont'd

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matter where Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but, is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent of which our procedures are capable of detecting irregularities, including fraud is detailed below.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Independent Auditor's Report Cont'd

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Flynn & Company
Flynn & Company Accountants Limited
Chartered Accountants and Registered Auditor
28 Carleton Street
Portadown
Co Armagh
BT62 3EP

25 November 2024

Zero-8-TeenStatement of Financial ActivitiesFor the Financial Year Ended31 March 2024

	<u>Notes</u>	<u>Unrestricted Funds 2024 £</u>	<u>Restricted Funds 2024 £</u>	<u>Total £</u>	<u>Unrestricted Funds 2023 £</u>	<u>Restricted Funds 2023 £</u>	<u>Total £</u>
<u>Incoming Resources</u>							
Activities for generating funds	3.1	348,193	177,604	525,797	315,849	186,582	502,431
Other Income	3.2	-	-	-	-	-	-
Total incoming resources		348,193	177,604	525,797	315,849	186,582	502,431
<u>Resources Expended</u>							
Charitable activities	4.1	(337,115)	(184,274)	(521,389)	(282,926)	(182,930)	(465,856)
Net incoming/outgoing resources before transfers		11,078	(6,670)	4,408	32,923	3,652	36,575
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		11,078	(6,670)	4,408	32,923	3,652	36,575
<u>Reconciliation of funds</u>							
Balances brought forward at 1 April 2023	13	253,245	38,235	291,480	220,322	34,583	254,905
Balances carried forward At 31 March 2024		£264,323	£31,565	£295,888	£253,245	£38,235	£291,480

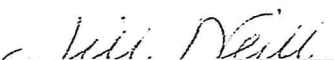
The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Zero-8-TeenBalance Sheet as at31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	8	29,332	31,242
		-----	-----
Current Assets			
Debtors	9	17,578	20,189
Cash at bank and in hand		269,406	253,597
		-----	-----
		286,984	273,786
		-----	-----
Creditors: Amounts falling due within one year	10	(20,428)	(13,548)
		-----	-----
Net Current Assets		266,556	260,238
		-----	-----
Total Assets less Current Liabilities		<u>£295,888</u>	<u>£291,480</u>
		-----	-----
Funds			
General Fund (unrestricted)		264,323	253,245
Restricted Trust Funds		31,565	38,235
		-----	-----
Total Funds	13	<u>£295,888</u>	<u>£291,480</u>
		-----	-----

Approved by the Board of Trustees and authorised for issue on 25 November 2024 and signed by:


Jill Neill
Trustee

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20241. GENERAL INFORMATION

Zero-8-Teen is a charity established in Northern Ireland. The registered office of the charity is Moylinn House, 21 Legahory Centre, Brownlow, Craigavon, Co Armagh, BT65 5BE, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY

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. The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities SORP (FRS 102).

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 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 FRS102".

Incoming Resources

Entitlement to legacies is considered established when the charity 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 grant, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category 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:

Play Equipment	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance
Kitchen & Office Equipment	-	20% Reducing Balance

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Income recognised by the charity from government agencies and other co-funders, but not yet received at the year end, is included in the debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at bank requiring less than 3 months' notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2024

3.	<u>OTHER INCOME</u>				
3.1	Other Trading Activities	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Incoming resources from charitable activities	347,801	177,604	525,405	502,183
	Voluntary income	392	-	392	248
		<u>348,193</u>	<u>177,604</u>	<u>525,797</u>	<u>502,431</u>
3.2	Other Income	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Other income	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.	<u>EXPENDITURE</u>				
4.1	Charitable Activities	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	2023
		£	£	£	£
	Charitable activities	431,259	-	82,011	513,270
		<u>431,259</u>	<u>-</u>	<u>82,011</u>	<u>457,187</u>
5.	<u>SUPPORT COSTS</u>				
			Charitable Activities	2024	2023
			£	£	£
	Resources and supplies		10,414	10,414	7,582
	Rent		42,115	42,115	38,840
	Insurance		4,503	4,503	4,566
	Training		1,921	1,921	1,870
	Premises expenses		3,842	3,842	1,995
	Office expenses		9,088	9,088	7,683
	Travel		1,566	1,566	1,565
	Legal and professional		4,227	4,227	4,398
	Audit and accountancy		3,300	3,300	3,080
	Bank fees		822	822	928
	General		213	213	654
			<u>82,011</u>	<u>82,011</u>	<u>73,161</u>
6.	<u>NET INCOMING RESOURCES</u>				
	Net Incoming Resources and stated after charging			2024	2023
				£	£
	Depreciation of tangible assets			8,119	8,669
				<u>8,119</u>	<u>8,669</u>

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20247. EMPLOYEES AND REMUNERATIONNumber of employees

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

	<u>2024</u>	<u>2023</u>
	<u>No.</u>	<u>No.</u>
Employees	32	29
	-----	-----
The staff costs comprise:	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Wages and salaries	409,988	370,633
Pension costs	10,589	9,806
	-----	-----
	420,577	380,439
	-----	-----

8. TANGIBLE FIXED ASSETS

	Play Equipment £	Fixtures & Fittings £	Kitchen & Office Equipment £	Total £
Cost				
At 1 April 2023	71,006	15,019	37,040	123,065
Additions in year	5,920	-	289	6,209
	-----	-----	-----	-----
At 31 March 2024	76,926	15,019	37,329	129,274
	-----	-----	-----	-----
Depreciation				
At 1 April 2023	46,914	14,520	30,389	91,823
Charge for the financial year	6,689	100	1,330	8,119
	-----	-----	-----	-----
At 31 March 2024	53,603	14,620	31,719	99,942
	-----	-----	-----	-----
Net book value				
At 31 March 2024	£23,323	£399	£5,610	£29,332
	=====	=====	=====	=====
At 31 March 2023	£24,092	£499	£6,651	£31,242
	=====	=====	=====	=====

9. DEBTORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade debtors	17,578	14,695
Other debtor	-	5,494
	-----	-----
	£17,578	£20,189
	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2024

10.	<u>CREDITORS</u>		2024	2023
	Amounts falling due within one year		£	£
	Taxation and social security costs (Note 11)		12,128	4,748
	Accruals and deferred income		8,300	8,800
			-----	-----
			<u>£20,428</u>	<u>£13,548</u>
11.	<u>TAXATION AND SOCIAL SECURITY</u>		2024	2023
	Creditors		£	£
	PAYE/NIC		£12,128	£4,748
			-----	-----
			<u>£12,128</u>	<u>£4,748</u>
12.	<u>RESERVES</u>		2024	2023
	At 1 April 2023		£	£
	Surplus for financial year		291,480	254,905
			4,408	36,575
			-----	-----
	At 31 March 2024		<u>£295,888</u>	<u>£291,480</u>
13.	<u>FUNDS</u>			
13.1	<u>RECONCILIATION OF MOVEMENT IN FUNDS</u>	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
	At 31 March 2022	220,322	34,583	254,905
	Movement during financial year	32,923	3,652	36,575
		-----	-----	-----
	At 31 March 2023	253,245	38,235	291,480
	Movement during financial year	11,078	(6,670)	10,097
		-----	-----	-----
	At 31 March 2024	<u>£264,323</u>	<u>£31,565</u>	<u>£295,888</u>
13.2	<u>ANALYSIS OF MOVEMENT ON FUNDS</u>			
		Balance 1 April 2023	Income	Expenditure
		£	£	£
	Unrestricted			Transfers Between Funds
	Unrestricted	253,245	348,193	(337,115)
	Restricted Funds			
	Restricted	38,235	177,604	(184,274)
		-----	-----	-----
	Total funds	<u>£291,480</u>	<u>£525,797</u>	<u>£(521,389)</u>

				<u>£-</u>
				<u>£295,888</u>

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2024

13.3 <u>ANALYSIS OF NET ASSETS BY FUND</u>	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Restricted trust funds	-	31,565	-	31,565
Unrestricted trust funds	29,332	255,419	(20,428)	264,323
	<u>£29,332</u>	<u>£286,984</u>	<u>£(20,428)</u>	<u>£295,888</u>

14. POST-BALANCE SHEET EVENTS

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

Zero-8-Teen

Supplementary Information

Relating to the Financial Statements

For the Financial Year Ended 31 March 2024

Not covered by the report of the Auditors

Zero-8-TeenSupplementary InformationOperating Statement For the Financial Year End 31 March 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Income		
Childcare fees	334,970	309,029
Southern Health Trust – In Kind	26,405	26,405
Fundraising	392	248
Admin	11,511	3,343
SH & SCT – Service Level Agreement	32,789	34,549
Pathway Fund	30,000	30,000
One off Funders	-	1,109
Early Years EYDF	600	-
SH & SCT – Splash Sure Start	45,514	45,496
SH & SCT – Contact Centre	29,985	31,592
Bright Start	12,311	12,152
Bright Start (Disability Holiday)	-	2,288
Apprenticeship Funding	-	3,700
Donations	-	500
LBC Jubilee Parties	-	400
Grant Aid	1,320	1,620
	<u>525,797</u>	<u>502,431</u>
Gross surplus	<u>525,797</u>	<u>502,431</u>
Expenses		
Wages and salaries	409,988	370,633
Pension costs	10,589	9,806
Staff training	1,921	1,870
Access NI	9,486	172
Parties and outings	1,287	1,151
Provisions	7,828	6,409
Rent	42,115	38,840
Insurance	4,503	4,566
Uniforms	1,299	22
Affiliation fees	421	970
Repairs and maintenance	3,842	1,995
Postage, stationery and advertising	1,686	1,517
Computer & software	4,726	3,270
Telephone	2,676	2,896
Travelling and entertainment	1,566	1,565
Legal and professional	3,806	3,428
Audit and accountancy	3,300	3,080
Bank charges	822	928
Bad debt	455	3,385
General expenses	213	654
Charitable donations & gifts	741	30
Depreciation	8,119	8,669
	<u>521,389</u>	<u>465,856</u>
Net Surplus for the year	<u>£4,408</u>	<u>£36,575</u>

Zero-8-Teen

Northern Ireland - Charity number 100211

Annual report



Zero-8-Teen

Annual Report 2024

25 Years Of Zero-8-Teen



In May this year we celebrated 25 years of our Children's Centre in Moylinn House, Legahory.

Our origins are back in 1993 when Brownlow Play Association was launched, a committee set up to improve play provision in the area with voluntary & community groups, the local Education Board and Craigavon Borough Council.

The Association hosted many events such as annual Play Days for local families and the committee worked to support Drumgor,

Monbrief and Tullygally Playgroups.

Zero-8-Teen eventually grew from this. Various fundraising events were held to help get the centre up and running including a pub quiz, a sponsored walk and many local businesses made donations to assist.

The centre was initially registered to care for 36 children and we had our official opening with Nobel Laureate MP John Hume in attendance in May 1999.



Currently, our 30 full and part time staff care for 73 children across the daycare and our after school facility at St Anthony's Scout Hall.

The Contact Centre was added in October 2008. Here, twice weekly we provide a neutral venue at our centre for around a dozen children to meet with their non-resident parents, build relationships and eventually find a pathway to positive contact in the wider community.

The Contact Centre has a small committed staff team who work with a wonderful group of volunteers, who give of their time to support this valuable service. Many are Health & Social

Care students who we support with training and work experience to complete their placements as part of their studies.

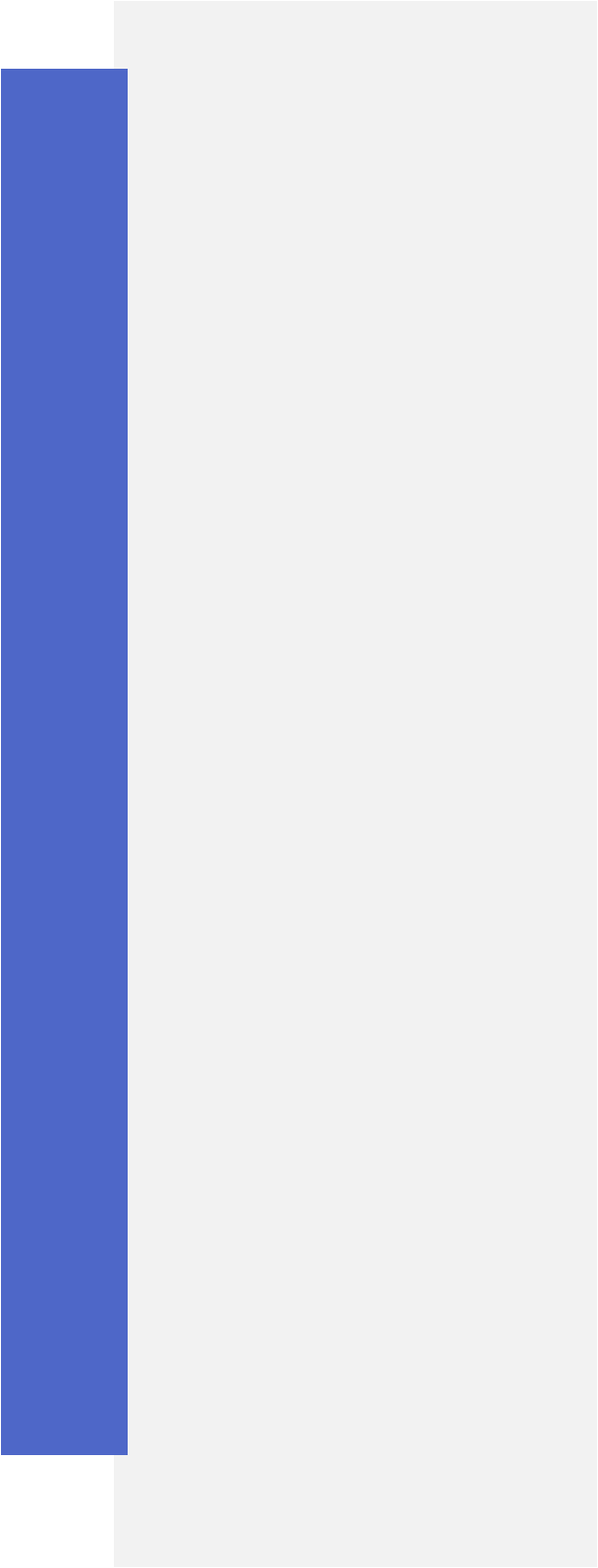
In addition, Zero-8-Teen continues to provide a support service for Childcare Member Groups in our area. We are an Access NI Registered Body enabling local groups to obtain Enhanced Disclosure Certificates.

We continue to operate within a Social Economy Framework, so we are a registered charity and reinvest our profits back into the centre, to keep our fees as low as possible for our families.





*Our Children's Play Event & Coffee Morning
at St Anthony's Hall. 6th June 2024.*



*25 Year Celebration Dinner
Edenmore Golf & Country Club.
29th June 2024*



Message from our Chairperson

Welcome to the 2024 Annual Report for Zero-8-Teen, Totz 'n' Teenz and the Child Contact Centre.

Having been involved on the periphery of Zero-8-Teen since 2011, it was a privilege to be involved with the organisation in this special year when it celebrated its 25-year anniversary. I really enjoyed learning about how Zero-8-Teen came into being; it surely is a testament to what can be achieved when communities join together, have a vision and take bold steps to make that vision come to life. It was lovely to meet up with the great women who made this dream a reality; women such as Janice Geary, Carol Halferty, Carol Haughian and Yvonne Smyth, to name but a few. It was also lovely to be in contact with one of the founding patrons, Lady Brownlow. Unfortunately, she was unable to attend any of the events but she sent an encouraging, congratulatory letter and a generous donation. I am delighted to report that throughout the 25 years of operation, Zero-8-Teen has grown and continues to flourish. Let's hope that the next 25 years are as successful.

The Operations Manager, Mrs Sinead Young, is still quite fresh in her role since her appointment in August 2022. However, she has continued to make an extremely positive contribution overseeing everything that happens in the setting. It is a varied and challenging role which she has continued to successfully take in her stride. I take this opportunity to thank Sinead for all her endeavours as I appreciate working with so many sectoral bodies and making so many grant applications can be painstaking. I especially thank her for taking the lead in organising all the events for the 25th anniversary. I appreciate that organising such events was time consuming but nonetheless rewarding. I thank all the other managers, Noeleen, Linda, Christine, Lee and Michaela who have continued to support Sinead in her role.

The Contact Centre largely operates independently under the Co-Ordinator, Mrs Linda Lyness. Linda works tirelessly with a small band of dedicated and committed volunteers who turn up weekly; and without these volunteers the Contact Centre would not function. For these young volunteers there is often the opportunity to progress their learning through college or university. Linda has been ably assisted by staff members Olga, Andrew, Lee and Adam. Although Linda was absent for a few weeks, the staff members ably stepped up to seamlessly manage the Contact Centre; this is evidence of excellent teamwork! Well done everyone and we wish Linda a continued good recovery and all the best for her second operation.

I congratulate Noeleen Simpson, Day Care Manager, for her hard work, dedication and commitment and that of her staff. I personally am indebted to her for the amount of work she carries out daily. The job is varied and demanding and Noeleen works diligently to ensure that it is a success. Her hard work has been rewarded this year with another very good inspection report – well done! Noeleen has been working at Zero-8-Teen for a very long time, just after its set up, and she was key in helping to celebrate all the 25-year anniversary celebrations. Sticking with the setting for all these years, must also be congratulated!

The afterschool has also continued to grow from strength to strength under the newly married Mrs Michaela Henderson. Michaela continued to make a positive impact and she has upskilled herself and implemented positive changes. The incredibly positive Annual Inspection Report also recognised her talent and capabilities. Well done to Michaela and all her staff!

As you read all the managers' reports, you will notice that many of the staff have availed of the opportunity to upskill themselves, both to continue to develop professionally and to bring their newly acquired skills to further improve the setting.

As Chairperson, I would also like to thank all those who attended the Executive Management Committee meetings. Without these volunteers, Zero-8-Teen could not exist. Tributes must also be paid to our Treasurer, Mrs Grainne McConville, who has many meetings and produces many spreadsheets to ensure that we make sound decisions and remain within budget.

Finally, I thank all employees, volunteers and Executive Committee Members, who work together to make Zero-8-Teen work for the benefit of the community, parents and most importantly for the children. Zero-8-Teen remains firmly dedicated to giving these little ones the best possible start in life!

Teamwork makes the dream work! Everyone involved with Zero-8-Teen should feel proud of what has been achieved this year and be inspired by what more we can achieve in the incoming year!

Well done to everyone!

Jill Neill
Chairperson



Management Updates

Operations Manager Report

2024 has been a busy year, with our 25th anniversary celebrations. It has been wonderful to take the opportunity to connect with our families and the many people who have contributed to the life of the centre both past and present.

Outside of the festivities we have worked hard this year to improve the **nursery environment**. We have been fortunate to receive a grant from the Childcare Partnership Small Grants Scheme to allow us to refresh the décor in Nurseries 1 & 2, the pre-school bathroom and kitchen corridor, plus funds to resurface all our display noticeboards on site. The interior of our After School site at the Scout Hall was also fully repainted which has given the space a much needed lift. We are grateful to the St Anthony's Parish for undertaking the work. The space looks bright and inviting.

Outdoors we have refreshed our beautiful planters at the front entrance, with thanks to Action Mental Health's Nursery at Tannaghmore Gardens. We also renewed elements of our large play frame in the courtyard to keep it safe & maintained. All this contributed to us passing our Statutory Health & Safety Inspection with flying colours.

Our funders have continued to support us this year and with thanks to the Southern Trust, The Pathway Fund and Bright Start Schemes we have been able to keep changes to childcare costs for our parents to a minimum.

We once again bid for ABC Council funding through the Take 500 Participatory Budget. The daycare received funds for its 25 year celebration event and Contact Centre received over £700 for new resources for play and furniture in the play space. Lurgan Credit Union continue to support us and this year, they funded 2 new Samsung tablets for staff to use on-site to communicate with parents and record the children's activities and observations through our Family app.

To support our staff in their **Continuous Professional Development** the whole team has been offered Jabadao training on different aspects of physical play, sensory, motor development and setting up an indoor Movement Play Area. This is being funded through our Pathway grant. All staff have been offered a choice of modules depending on the age group they are working with.

Our Child Contact Centre was assessed this year by the NI Network of Child Contact Centres (NINCCC), this is a new link for us and we received very positive feedback regarding our sessions. We are now accredited to the NINCCC and continue to communicate regularly with our partners in Contact Centre's across N. Ireland to maintain best practise in our approach.

Noeleen and Christine have continued this year to support **local childcare member groups** in our locality with advice on funding opportunities, policies & procedures and supporting their committee work on a regular basis. I have also continued our links with Splash Surestart as a part of their committee.

Our wonderful **staff team** have been as busy and committed as ever. In addition to recognising the superb wider team of staff and volunteers across Zero-8-Teen, my particular thanks goes to my management colleagues who have directly supported my efforts across the year.

Noeleen and Lee in the daycare and Michaela in After School have been close collaborators on all aspects of the day to day running of both settings. Christine has been a solid support in ensuring all our financial documentation is on-point and our record keeping as it should be. Linda has shown her ongoing commitment to our contact centre, despite having a break for knee surgery, she has bounced back so quickly and is an asset to our team.

An important word of thanks also to our Executive Committee who give up their time to advise us and keep our work on track.

I look forward to 2025 and the opportunity to continue developing our centre and enhancing our relationships with our wider community around us.

Sinéad Young
Zero-8-Teen
Operations Manager

Here at the centre 2024 has delivered us another busy year.

To date we have serviced fifty-one families and sixty-one children at the center with forty-nine of them moving successfully to community with their non-resident parent for contact.

The Southern Trust is satisfied with the service delivery to date and much credit must go to the staff and volunteers who ran the service while I was off for 5 weeks due to surgery. With the help of Sinead Lee & Noeleen as support they did a marvelous job. Preparations are in place with the team for my next period of absence in January 2025. Our staff team of Olga, Lee and Adam are in place to ensure all runs as planned.

Our long serving team member Andrew left us in November as he has found new employment and we wish him a bright future in his new role.

Our team of Volunteers were rewarded for their continued support in June for Volunteers week with a meal provided by Zero8teen at the Seagoe Hotel which was as usual was much appreciated. We will be treating them to Christmas Lunch on Sat 7 December to thank them for their commitment to supporting this much needed service in our area.

This year's intake of Level 3 & 5 students in Health & Social Care have been the best in 10 years. All students so far have been very engaged in their training and the duties expected from them and are eager to learn – which is a “win-win” for us.

The AGM of the NI Network of Child Contact Centre's (NINCCC) was attended by three staff and volunteers and it was mentioned that our accreditation visit produced extremely positive feedback from the assessor. We are now full members of NINCCC and no longer have any ties to NACCC.

I would like to thank Sinead, Noeleen, Lee and Christine as well as the committee for your continued support for the service that we deliver, we couldn't do it without all of you – I really appreciate it.

Let's look ahead for a smashing 2025.

Linda Lyness

Co-Ordinator



CRAIGAVON CHILD CONTACT CENTRE COORDINATOR REPORT



CHILDREN'S Project Manager Report

2024 has been a busy year for our setting. The setting continues to grow rapidly which is amazing. We have 53 children on our registers for Daycare and additional children due to start in January/Feb and March 25. Afterschool numbers are down a little this year with 22 children on our register, a big part of this is the impact of afterschool clubs in local primary schools which tend to be more cost effective for working parents.

Together as a strong solid team we have accomplished a lot this year, including an award for the **top 20 Daycares in Northern Ireland** for the 2nd year running. A special thanks must be given to our Deputies Lee & Michaela who have fully supported me in the overall operations of the Daycare and Afterschool this year. They continue to grow both in confidence and ability, often undertaking tasks that were out of their comfort zone, they are an absolute credit to the organisation. Both staff continue to grow their Personal Development with Lee accessing training via SRC and Drumellan in relation to computing skills and Sage, Michaela has also completed training for various aspects of child development – the most recent being trauma.

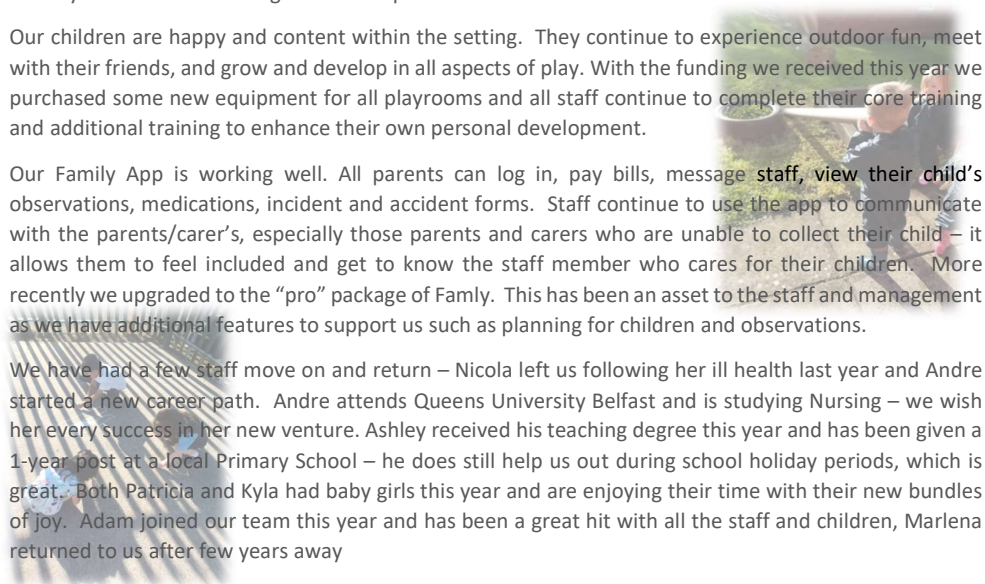
We held a 25th Anniversary play day in June which was well attended. It was wonderful to see so many past staff, families and children attend, all staff and children came along to enjoy the activities and food provided.

Over the Summer we had a few trips and activities planned for all the children. Michaelá our Deputy organized our Afterschool Summer Programme. During the Summer period Afterschool completed "Fresh Air Friday's" following the success from last year, again it was a big hit with the children. Our 2-year-olds take part in "Fresh air Tuesday" which has been a hit. All children attended parks, went on walks, visited Streamvale farm, Imaginarium, tree top adventure play, snow tubing had themed baking days and fun days. Our Summer was great fun despite the weather!

Our children are happy and content within the setting. They continue to experience outdoor fun, meet with their friends, and grow and develop in all aspects of play. With the funding we received this year we purchased some new equipment for all playrooms and all staff continue to complete their core training and additional training to enhance their own personal development.

Our Family App is working well. All parents can log in, pay bills, message staff, view their child's observations, medications, incident and accident forms. Staff continue to use the app to communicate with the parents/carer's, especially those parents and carers who are unable to collect their child – it allows them to feel included and get to know the staff member who cares for their children. More recently we upgraded to the "pro" package of Family. This has been an asset to the staff and management as we have additional features to support us such as planning for children and observations.

We have had a few staff move on and return – Nicola left us following her ill health last year and Andre started a new career path. Andre attends Queens University Belfast and is studying Nursing – we wish her every success in her new venture. Ashley received his teaching degree this year and has been given a 1-year post at a local Primary School – he does still help us out during school holiday periods, which is great. Both Patricia and Kyla had baby girls this year and are enjoying their time with their new bundles of joy. Adam joined our team this year and has been a great hit with all the staff and children, Marlena returned to us after few years away



Shantelle has completed her level 3 in Childcare well done to her and Adam – after just completing a degree in Health & Social Care has enrolled in a level 2 childcare qualification – good luck to him!!

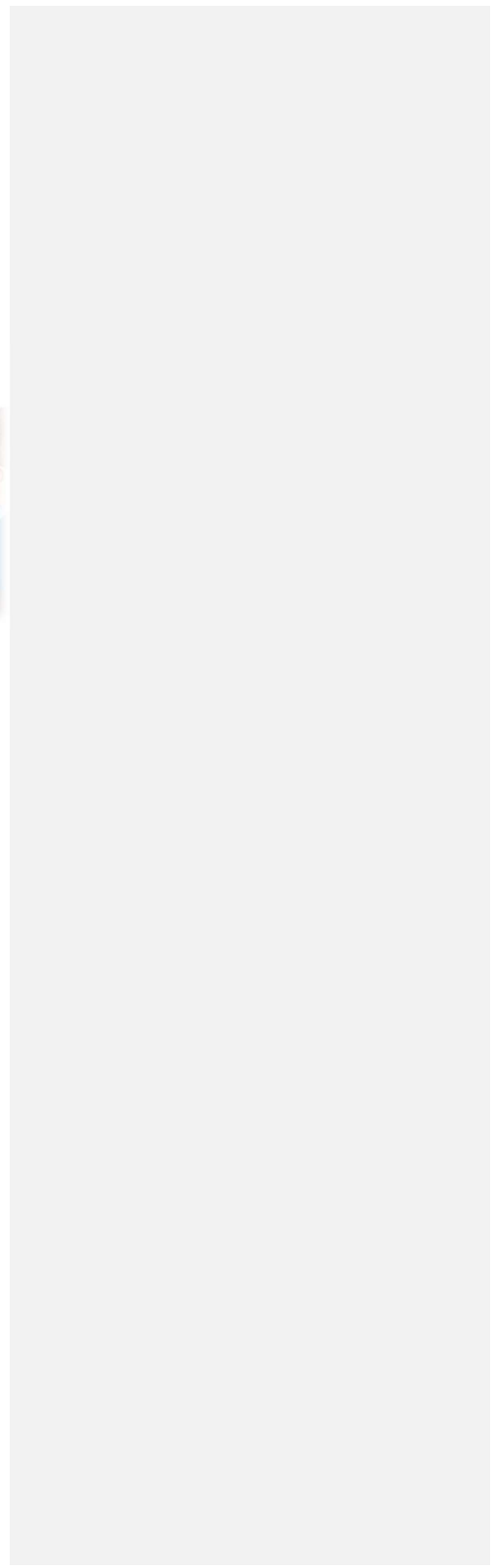
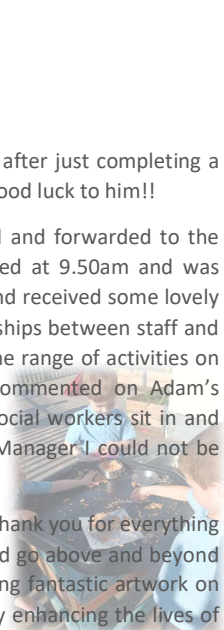
Most recently the Daycare had their inspection. All paperwork was completed and forwarded to the inspecting Social Workers who then visited the setting. Our Inspection started at 9.50am and was completed by 2.45pm. I am pleased to report that we had a great inspection and received some lovely feedback from the inspecting Social Worker, including how positive the relationships between staff and children were, how settled the children are, the brightness of the setting and the range of activities on offer. Special mention was given on the day by the social workers who commented on Adam's performance. All our staff were fantastic – it was not an easy task having 2 social workers sit in and observe everything, congratulations to the team, you all did amazingly. As a Manager I could not be prouder of our team and everything we have accomplished.

On a personal note, to all the staff in our Daycare & Afterschool's I would like to thank you for everything that you do to support not just myself but the setting. The staff are amazing and go above and beyond what is expected of them, often staying on, completing training at night, painting fantastic artwork on our windows and helping Management out when you can and most importantly enhancing the lives of the little ones that come to our setting.

Noeleen Simpson



Noeleen Simpson





Totz N Teenz Afterschool



What a fabulous year we have had this year in Afterschools.

Our annual inspection went really well with very few recommendations. The social worker highlighted how amazing the interaction and relationships between staff and children were and how she could clearly see that the staff in Afterschool actually care for the children and their interests.

This year our Afterschool group celebrated the centre's 25th Anniversary with a trip to Craigavon Golf & Ski Centre for some snow tubing. This was a really special event and we are all very grateful for the opportunity to be able to celebrate.

We had a fabulous summer scheme this year with a new theme each week and many different trips to go along each theme, this included W5, McDonalds & Airtastic. As well as our full centre trip to Streamvale Farm which the Afterschool children thoroughly enjoyed. We continued to implement "Fresh Air Friday," every Friday throughout summer. A great variety of different natural resources activities taking place each week.

Over the past year staff have completed various different training and courses such as; Food & Hygiene, Hand Hygiene, Driving at Work, Allergen, Fire Safety, Fire Extinguisher & Manual Handling Training.

All staff are continuing to avail of training as and when needed.

Recently the Afterschool building interior got painted, this has brought a new lease of life to the setting, making it a more welcoming and child friendly place to learn, thrive and grow in.



Commented [jf1]:



I would personally like to thank all the staff for their continued hard work and dedication they have put in throughout the year, making sure our setting is up to the highest standard that is needed to give the children in our care the best opportunities!



Michaela Henderson
(Afterschool Deputy Leader)



Finance Administrator's Finance Administrator's Report



I am the person who has the task of making a whole bunch of boring numbers seem interesting... but as most of you know anything with a plus sign at the end of the day keeps me smiling!

Well as song goes What's Another year and over the past year we have continued to give support to the member groups though payroll, AGM'S and Support with funding applications.

Another busy year for the staff working in the organisation with fundraising events i.e., Black Bag Collection etc which helps us to purchase much needed equipment which enhances the setting and learning experiences of the children.

Both Pathway fund and Bright Start School Age Childcare Grant Scheme were kept waiting for a final budget position from the Department of Education thankfully funding was secured for both the Pathway fund and Bright Start.

Lee who is deputy manager of the daycare is learning the financial end and will be able to step in for me when I am not in, Lee has taken to this like duck to water and he also would do AccessNI

Thank You!

I wish to thank all our funders, parents, member groups Staff and committee members who have donated and supported of our fundraising.

And on a personal note, I would like to thank the Executive Committee for their dedication and commitment during the past year, Noeleen whose support, advice and dedication keeps me on the right track, and to Sinead who has been wonderful throughout the year.

While it is uncertain what next year has in store however I am confident that as team that we will embrace any changes as they come.

Thank You!

Executive Committee Membership 2023/24

CHAIRPERSON

Jill Neill

DEPUTY CHAIR

Sinead Morrow

SECRETARY / PARENT REPRESENTATIVE

Sarah Ruddy

TREASURER

Grainne McConville

COMMITTEE MEMBERS

Mandy Rogers

Annette May

Michelle McCrink

Ann McKernan

Member Groups & Affiliations



**Chrysalis Women's
Centre**

OUR MEMBER GROUPS



**Craigavon & Banbridge
Volunteer Bureau**
You can make that difference

Moyraverty Pre-School Playgroup

Monbrief Pre-School Playgroup

Tannaghmore Pre-School Playgroup

North Lurgan Pre-School Playgroup

Bleary Busy Bees Playgroup

Member Groups & Affiliations

AFFILIATIONS



NETWORKS



**Chrysalis Women's
Centre**



Department of
Justice

An Roinn Díl agus Cirt
Máinystrie o tha Laa

SUPPORTING BUSINESSES



Our Funders



Zero-8-Teen

Northern Ireland - Charity number 100211

Annual return



Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2024

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2024

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Zero-8-Teen

Trustees and other Information

Trustees	Jill Neill Sinead Morrow Grainne McConville Michelle McCrink Ann McKernan Annette May Mandy Rodgers Sarah Ruddy
Charity Number in Northern Ireland	NIC 100211
Principal Address	Moylinn House 21 Legahory Centre Brownlow Craigavon Co Armagh BT65 5BE
Auditors	Flynn & Company Accountants Limited Chartered Accountants & Registered Auditors 28 Carleton Street Portadown Co Armagh BT62 3EP
Bankers	Co-Operative Bank Po Box 250 Delf House Southway Skelmerdale WN8 6WT
Solicitors	P McMahon Solicitor 74 Edward Street Lurgan Co Armagh BT66 6DB

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2024

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2024.

The financial statements are prepared in accordance with the Charities (Protection and Social Investment) Act 2016, 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 Trustees Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommendation Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Zero-8-Teen present summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008, The Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Charities SORP (FRS 102).

The persons who served the charity as Trustees during the year were as follows:

Jill Neill
Sinead Morrow
Grainne McConville
Michelle McCrink
Ann McKernan
Annette May
Mandy Rodgers
Sarah Ruddy

Review of Activities, Achievements and Performance

Since its conception, Zero-8-Teen has made a significant contribution to improving the lives of children and young people. This is evidenced through projects and services that were established on a small scale. However, with experience and learning, monitoring and evaluation processes, we have further developed many areas of our work.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

The charity has reported a surplus of income over expenditure for the year of £4,408 (2023: £36,575).

At the end of the financial year the charity has assets of £316,316 (2023: £305,028) and liabilities of £20,428 (2023: £13,548). The net assets of the charity have increased by £4,408 to £295,888 (2023: £291,480).

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2024

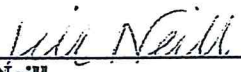
Trustees' Report Cont'd.....

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector and subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 25 November 2025 and signed on its behalf by:


Jill Neill
Trustee

Zero-8-Teen

Statement of Trustees' Responsibilities

For the Financial Year Ended 31 March 2024

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

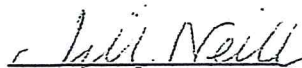
In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 charity will continue in operation.

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 25 November 2024 and signed on its behalf by:



Jill Neill
Trustee

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Report on the audit of the Financial Statements

Opinion

We have audited the charity financial statements of Zero-8-Teen ("the charity") for the financial year ended 31 March 2024 which comprise the Statements of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with fair presentation framework the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2024, and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conduct our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of the report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect to the following matters in relation to which ISA's (UK) require us to report to you where;

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Independent Auditor's Report Cont'd

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matter where Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but, is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent of which our procedures are capable of detecting irregularities, including fraud is detailed below.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Independent Auditor's Report Cont'd

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Flynn & Company
Flynn & Company Accountants Limited
Chartered Accountants and Registered Auditor
28 Carleton Street
Portadown
Co Armagh
BT62 3EP

25 November 2024

Zero-8-TeenStatement of Financial ActivitiesFor the Financial Year Ended31 March 2024

	<u>Notes</u>	<u>Unrestricted Funds 2024 £</u>	<u>Restricted Funds 2024 £</u>	<u>Total £</u>	<u>Unrestricted Funds 2023 £</u>	<u>Restricted Funds 2023 £</u>	<u>Total £</u>
<u>Incoming Resources</u>							
Activities for generating funds	3.1	348,193	177,604	525,797	315,849	186,582	502,431
Other Income	3.2	-	-	-	-	-	-
Total incoming resources		348,193	177,604	525,797	315,849	186,582	502,431
<u>Resources Expended</u>							
Charitable activities	4.1	(337,115)	(184,274)	(521,389)	(282,926)	(182,930)	(465,856)
Net incoming/outgoing resources before transfers		11,078	(6,670)	4,408	32,923	3,652	36,575
Gross transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		11,078	(6,670)	4,408	32,923	3,652	36,575
<u>Reconciliation of funds</u>							
Balances brought forward at 1 April 2023	13	253,245	38,235	291,480	220,322	34,583	254,905
Balances carried forward At 31 March 2024		£264,323	£31,565	£295,888	£253,245	£38,235	£291,480

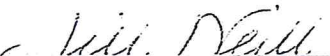
The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Zero-8-Teen
Balance Sheet as at
31 March 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible Assets	8	29,332	31,242
		-----	-----
Current Assets			
Debtors	9	17,578	20,189
Cash at bank and in hand		269,406	253,597
		-----	-----
		286,984	273,786
		-----	-----
Creditors: Amounts falling due within one year	10	(20,428)	(13,548)
		-----	-----
Net Current Assets		266,556	260,238
		-----	-----
Total Assets less Current Liabilities		£295,888	£291,480
		=====	=====
Funds			
General Fund (unrestricted)		264,323	253,245
Restricted Trust Funds		31,565	38,235
		-----	-----
Total Funds	13	£295,888	£291,480
		=====	=====

Approved by the Board of Trustees and authorised for issue on 25 November 2024 and signed by:


Jill Neill
Trustee

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20241. GENERAL INFORMATION

Zero-8-Teen is a charity established in Northern Ireland. The registered office of the charity is Moylinn House, 21 Legahory Centre, Brownlow, Craigavon, Co Armagh, BT65 5BE, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY

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. The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities SORP (FRS 102).

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 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 FRS102".

Incoming Resources

Entitlement to legacies is considered established when the charity 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 grant, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category 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:

Play Equipment	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance
Kitchen & Office Equipment	-	20% Reducing Balance

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Income recognised by the charity from government agencies and other co-funders, but not yet received at the year end, is included in the debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at bank requiring less than 3 months' notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2024

3.	<u>OTHER INCOME</u>				
3.1	Other Trading Activities	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Incoming resources from charitable activities	347,801	177,604	525,405	502,183
	Voluntary income	392	-	392	248
		<u>348,193</u>	<u>177,604</u>	<u>525,797</u>	<u>502,431</u>
3.2	Other Income	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Other income	-	-	-	-
		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
4.	<u>EXPENDITURE</u>				
4.1	Charitable Activities	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	2023
		£	£	£	£
	Charitable activities	431,259	-	82,011	513,270
		<u>431,259</u>	<u>-</u>	<u>82,011</u>	<u>457,187</u>
5.	<u>SUPPORT COSTS</u>				
			Charitable Activities	2024	2023
			£	£	£
	Resources and supplies		10,414	10,414	7,582
	Rent		42,115	42,115	38,840
	Insurance		4,503	4,503	4,566
	Training		1,921	1,921	1,870
	Premises expenses		3,842	3,842	1,995
	Office expenses		9,088	9,088	7,683
	Travel		1,566	1,566	1,565
	Legal and professional		4,227	4,227	4,398
	Audit and accountancy		3,300	3,300	3,080
	Bank fees		822	822	928
	General		213	213	654
			<u>82,011</u>	<u>82,011</u>	<u>73,161</u>
6.	<u>NET INCOMING RESOURCES</u>				
	Net Incoming Resources and stated after charging			2024	2023
				£	£
	Depreciation of tangible assets			8,119	8,669
				<u>8,119</u>	<u>8,669</u>

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20247. EMPLOYEES AND REMUNERATIONNumber of employees

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

	<u>2024</u>	<u>2023</u>
	<u>No.</u>	<u>No.</u>
Employees	32	29
	-----	-----
The staff costs comprise:	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Wages and salaries	409,988	370,633
Pension costs	10,589	9,806
	-----	-----
	420,577	380,439
	-----	-----

8. TANGIBLE FIXED ASSETS

	Play Equipment £	Fixtures & Fittings £	Kitchen & Office Equipment £	Total £
Cost				
At 1 April 2023	71,006	15,019	37,040	123,065
Additions in year	5,920	-	289	6,209
	-----	-----	-----	-----
At 31 March 2024	76,926	15,019	37,329	129,274
	-----	-----	-----	-----
Depreciation				
At 1 April 2023	46,914	14,520	30,389	91,823
Charge for the financial year	6,689	100	1,330	8,119
	-----	-----	-----	-----
At 31 March 2024	53,603	14,620	31,719	99,942
	-----	-----	-----	-----
Net book value				
At 31 March 2024	£23,323	£399	£5,610	£29,332
	=====	=====	=====	=====
At 31 March 2023	£24,092	£499	£6,651	£31,242
	=====	=====	=====	=====

9. DEBTORS

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Trade debtors	17,578	14,695
Other debtor	-	5,494
	-----	-----
	£17,578	£20,189
	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2024

10.	<u>CREDITORS</u>		2024	2023
	Amounts falling due within one year		£	£
	Taxation and social security costs (Note 11)		12,128	4,748
	Accruals and deferred income		8,300	8,800
			-----	-----
			<u>£20,428</u>	<u>£13,548</u>
11.	<u>TAXATION AND SOCIAL SECURITY</u>		2024	2023
	Creditors		£	£
	PAYE/NIC		£12,128	£4,748
			-----	-----
			<u>£12,128</u>	<u>£4,748</u>
12.	<u>RESERVES</u>		2024	2023
	At 1 April 2023		£	£
	Surplus for financial year		291,480	254,905
			4,408	36,575
			-----	-----
	At 31 March 2024		<u>£295,888</u>	<u>£291,480</u>
13.	<u>FUNDS</u>			
13.1	<u>RECONCILIATION OF MOVEMENT IN FUNDS</u>	Unrestricted Funds	Restricted Funds	Total Funds
		£	£	£
	At 31 March 2022	220,322	34,583	254,905
	Movement during financial year	32,923	3,652	36,575
		-----	-----	-----
	At 31 March 2023	253,245	38,235	291,480
	Movement during financial year	11,078	(6,670)	10,097
		-----	-----	-----
	At 31 March 2024	<u>£264,323</u>	<u>£31,565</u>	<u>£295,888</u>
13.2	<u>ANALYSIS OF MOVEMENT ON FUNDS</u>			
		Balance 1 April 2023		Transfers Between Funds
		£	Income	Balance 31 March 2024
		£	Expenditure	£
		£	£	£
	Unrestricted			
	Unrestricted	253,245	348,193	(337,115)
	Restricted Funds			
	Restricted	38,235	177,604	(184,274)
		-----	-----	-----
	Total funds	<u>£291,480</u>	<u>£525,797</u>	<u>£(521,389)</u>
		-----	-----	-----
		<u>£291,480</u>	<u>£525,797</u>	<u>£(521,389)</u>

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2024

13.3 <u>ANALYSIS OF NET ASSETS BY FUND</u>	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Restricted trust funds	-	31,565	-	31,565
Unrestricted trust funds	29,332	255,419	(20,428)	264,323
	<u>£29,332</u>	<u>£286,984</u>	<u>£(20,428)</u>	<u>£295,888</u>

14. POST-BALANCE SHEET EVENTS

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

Zero-8-Teen

Supplementary Information

Relating to the Financial Statements

For the Financial Year Ended 31 March 2024

Not covered by the report of the Auditors

Zero-8-TeenSupplementary InformationOperating Statement For the Financial Year End 31 March 2024

	<u>2024</u>	<u>2023</u>
	<u>£</u>	<u>£</u>
Income		
Childcare fees	334,970	309,029
Southern Health Trust – In Kind	26,405	26,405
Fundraising	392	248
Admin	11,511	3,343
SH & SCT – Service Level Agreement	32,789	34,549
Pathway Fund	30,000	30,000
One off Funders	-	1,109
Early Years EYDF	600	-
SH & SCT – Splash Sure Start	45,514	45,496
SH & SCT – Contact Centre	29,985	31,592
Bright Start	12,311	12,152
Bright Start (Disability Holiday)	-	2,288
Apprenticeship Funding	-	3,700
Donations	-	500
LBC Jubilee Parties	-	400
Grant Aid	1,320	1,620
	<u>525,797</u>	<u>502,431</u>
Gross surplus	<u>525,797</u>	<u>502,431</u>
Expenses		
Wages and salaries	409,988	370,633
Pension costs	10,589	9,806
Staff training	1,921	1,870
Access NI	9,486	172
Parties and outings	1,287	1,151
Provisions	7,828	6,409
Rent	42,115	38,840
Insurance	4,503	4,566
Uniforms	1,299	22
Affiliation fees	421	970
Repairs and maintenance	3,842	1,995
Postage, stationery and advertising	1,686	1,517
Computer & software	4,726	3,270
Telephone	2,676	2,896
Travelling and entertainment	1,566	1,565
Legal and professional	3,806	3,428
Audit and accountancy	3,300	3,080
Bank charges	822	928
Bad debt	455	3,385
General expenses	213	654
Charitable donations & gifts	741	30
Depreciation	8,119	8,669
	<u>521,389</u>	<u>465,856</u>
Net Surplus for the year	<u>£4,408</u>	<u>£36,575</u>

Zero-8-Teen

Northern Ireland - Charity number 100211

Accounts

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2023

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2023

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Zero-8-Teen

Trustees and other Information

Trustees

Jill Neill
Sinead Morrow
Grainne McConville
Michelle McCrink
Ann McKernan
Annette May
Mandy Rodgers
Agnieszka Judiewicz-Kozak
Sarah Ruddy

Charity Number in Northern Ireland

NIC 100211

Principal Address

Moylinn House
21 Legahory Centre
Brownlow
Craigavon
Co Armagh
BT65 5BE

Auditors

Flynn & Company Accountants Limited
Chartered Accountants & Registered Auditors
28 Carleton Street
Portadown
Co Armagh
BT62 3EP

Bankers

Co-Operative Bank
Po Box 250
Delf House Southway
Skelmerdale
WN8 6WT

Solicitors

P McMahon
Solicitor
74 Edward Street
Lurgan
Co Armagh
BT66 6DB

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2023

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Charities (Protection and Social Investment) Act 2016, 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 Trustees Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommendation Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Zero-8-Teen present summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008, The Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Charities SORP (FRS 102).

The persons who served the charity as Trustees during the year were as follows:

Jill Neill
Sinead Morrow
Grainne McConville
Michelle McCrink
Ann McKernan
Annette May
Mandy Rodgers
Agnieszka Judiewicz-Kozak
Sarah Ruddy

Review of Activities, Achievements and Performance

Since its conception, Zero-8-Teen has made a significant contribution to improving the lives of children and young people. This is evidenced through projects and services that were established on a small scale. However, with experience and learning, monitoring and evaluation processes, we have further developed many areas of our work.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

The charity has reported a surplus of income over expenditure for the year of £36,575 (2022: £75,303).

At the end of the financial year the charity has assets of £305,028 (2022: £267,879) and liabilities of £13,548 (2022: £12,974). The net assets of the charity have increased by £36,575 to £291,480 (2022: £254,905).

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2023

Trustees' Report Cont'd.....

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector and subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 10 October 2023 and signed on its behalf by:



Jill Neill
Trustee

Zero-8-Teen

Statement of Trustees' Responsibilities

For the Financial Year Ended 31 March 2023

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 charity will continue in operation.

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 10 October 2023 and signed on its behalf by:


Jill Neill
Trustee

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Report on the audit of the Financial Statements

Opinion

We have audited the charity financial statements of Zero-8-Teen ("the charity") for the financial year ended 31 March 2023 which comprise the Statements of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with fair presentation framework the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023, and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conduct our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of the report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect to the following matters in relation to which ISA's (UK) require us to report to you where;

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Independent Auditor's Report Cont'd

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matter where Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but, is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent of which our procedures are capable of detecting irregularities, including fraud is detailed below.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen


Independent Auditor's Report Cont'd

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Flynn & Company Accountants Limited
Chartered Accountants and Registered Auditor
28 Carleton Street
Portadown
Co Armagh
BT62 3EP

10 October 2023

Zero-8-TeenStatement of Financial ActivitiesFor the Financial Year Ended31 March 2023

	<u>Notes</u>	<u>Unrestricted Funds 2023 £</u>	<u>Restricted Funds 2023 £</u>	<u>Total £</u>	<u>Unrestricted Funds 2022 £</u>	<u>Restricted Funds 2022 £</u>	<u>Total £</u>
<u>Incoming Resources</u>							
Activities for generating funds	3.1	315,849	186,582	502,431	325,927	175,614	501,541
Other Income	3.2	-	-	-	28,615	-	28,615
Total incoming resources		315,849	186,582	502,431	354,542	175,614	530,156
<u>Resources Expended</u>							
Charitable activities	4.1	(282,926)	(182,930)	(465,856)	(321,819)	(133,034)	(454,853)
Net incoming/outgoing resources before transfers		32,923	3,652	36,575	32,723	42,580	75,303
Gross transfers between funds		-	-	-	22,452	(22,452)	-
Net movement in funds for the financial year		32,923	3,652	36,575	55,175	20,128	75,303
<u>Reconciliation of funds</u>							
Balances brought forward at 1 April 2022	13	220,322	34,583	254,905	165,147	14,455	179,602
Balances carried forward At 31 March 2023		£253,245	£38,235	£291,480	£220,322	£34,583	£254,905

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Zero-8-TeenBalance Sheet as at31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	8	31,242	34,082
		-----	-----
Current Assets			
Debtors	9	20,189	24,550
Cash at bank and in hand		253,597	209,247
		-----	-----
		273,786	233,797
		-----	-----
Creditors: Amounts falling due within one year	10	(13,548)	(12,974)
		-----	-----
Net Current Assets		260,238	220,823
		-----	-----
Total Assets less Current Liabilities		£291,480	£254,905
		=====	=====
Funds			
General Fund (unrestricted)		253,245	220,322
Restricted Trust Funds		38,235	34,583
		-----	-----
Total Funds	13	£291,480	£254,905
		=====	=====

Approved by the Board of Trustees and authorised for issue on 10 October 2023 and signed by:


 Jill Neill
 Trustee

Zero-8-Teen**Notes to the Financial Statements****For the Financial Year Ended****31 March 2023****1. GENERAL INFORMATION**

Zero-8-Teen is a charity established in Northern Ireland. The registered office of the charity is Moylinn House, 21 Legahory Centre, Brownlow, Craigavon, Co Armagh, BT65 5BE, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. SUMMARY

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. The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities SORP (FRS 102).

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 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 FRS102".

Incoming Resources

Entitlement to legacies is considered established when the charity 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 grant, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category 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:

Play Equipment	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance
Kitchen & Office Equipment	-	20% Reducing Balance

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Income recognised by the charity from government agencies and other co-funders, but not yet received at the year end, is included in the debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at bank requiring less than 3 months' notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2023**3. OTHER INCOME**

3.1 Other Trading Activities	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Incoming resources from charitable activities	315,601	186,582	502,183	500,904
Voluntary income	248	-	248	637
	-----	-----	-----	-----
	315,849	186,582	502,431	501,541
	-----	-----	-----	-----

3.2 Other Income

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Other income	-	-	-	28,615
	-----	-----	-----	-----

4. EXPENDITURE

4.1 Charitable Activities	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Charitable activities	384,026	-	73,161	457,187	428,958
	-----	-----	-----	-----	-----

5. SUPPORT COSTS

	Charitable Activities £	2023 £	2022 £
Resources and supplies	7,582	7,582	5,123
Rent	38,840	38,840	35,230
Insurance	4,566	4,566	4,184
Training	1,870	1,870	2,794
Premises expenses	1,995	1,995	16
Office expenses	7,683	7,683	10,377
Travel	1,565	1,565	1,450
Legal and professional	4,398	4,398	3,146
Audit and accountancy	3,080	3,080	7,546
Bank fees	928	928	1,529
General	654	654	990
	-----	-----	-----
	73,161	73,161	72,385
	-----	-----	-----

6. NET INCOMING RESOURCES

Net Incoming Resources and stated after charging	2023 £	2022 £
Depreciation of tangible assets	8,669	7,642
Operating lease rentals – office equipment	-	169
	-----	-----

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20237. EMPLOYEES AND REMUNERATION**Number of employees**

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

	<u>2023</u>	<u>2022</u>
	<u>No.</u>	<u>No.</u>
Employees	29	31
	-----	-----

The staff costs comprise:

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Wages and salaries	370,633	366,844
Pension costs	9,806	8,930
	-----	-----
	380,439	375,774
	-----	-----

8. TANGIBLE FIXED ASSETS

	<u>Play</u>	<u>Fixtures &</u>	<u>Kitchen &</u>	<u>Total</u>
	<u>Equipment</u>	<u>Fittings</u>	<u>Office</u>	<u>Equipment</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 1 April 2022	66,894	15,019	35,323	117,236
Additions in year	7,546	-	1,717	9,263
Grant Aid Early Years Development	(3,434)	-	-	(3,434)
	-----	-----	-----	-----
At 31 March 2023	71,006	15,019	37,040	123,065
	-----	-----	-----	-----
Depreciation				
At 1 April 2022	40,032	14,395	28,727	83,154
Charge for the financial year	6,882	125	1,662	8,669
	-----	-----	-----	-----
At 31 March 2023	46,914	14,520	30,389	91,823
	-----	-----	-----	-----
Net book value				
At 31 March 2023	£24,092	£499	£6,651	£31,242
	=====	=====	=====	=====
At 31 March 2022	£26,862	£624	£6,596	£34,082
	=====	=====	=====	=====

9. DEBTORS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Trade debtors	14,695	18,108
Other debtor	5,494	6,442
	-----	-----
	£20,189	£24,550
	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2023

13.3 <u>ANALYSIS OF NET ASSETS BY FUND</u>	<u>Fixed Assets</u> <u>£</u>	<u>Current Assets</u> <u>£</u>	<u>Current Liabilities</u> <u>£</u>	<u>Total</u> <u>£</u>
Restricted trust funds	-	38,235	-	38,235
Unrestricted trust funds	31,242	235,551	(13,548)	253,245
	<u>£31,242</u>	<u>£273,786</u>	<u>£(13,548)</u>	<u>£291,480</u>

14. POST-BALANCE SHEET EVENTS

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

Zero-8-Teen

Supplementary Information

Relating to the Financial Statements

For the Financial Year Ended 31 March 2023

Not covered by the report of the Auditors

Zero-8-TeenSupplementary InformationOperating Statement For the Financial Year End 31 March 2023

	2023	2022
	£	£
Income		
Childcare fees	309,029	254,052
Southern Health Trust – In Kind	26,405	26,405
Volunteer Centre	-	500
Fundraising	248	137
Admin	3,343	4,629
Early Years Development Funding	-	2,500
SH & SCT – Service Level Agreement	34,549	33,134
Pathway Fund	30,000	30,000
One off Funders	1,109	32,977
Early Years CRSF	-	24,948
SH & SCT – Splash Sure Start	45,496	50,161
SH & SCT – Contact Centre	31,592	30,300
Bright Start	12,152	11,798
Bright Start (Disability Holiday)	2,288	-
Apprenticeship Funding	3,700	-
Donations	500	-
LBC Jubilee Parties	400	-
Early Years Grant Aid 2023	1,620	-
	-----	-----
	502,431	501,541
	-----	-----
Gross surplus	502,431	501,541
	-----	-----
Expenses		
Wages and salaries	370,633	366,844
Furlough receipts	-	(28,615)
Pension costs	9,806	8,930
Staff training	1,870	2,508
Access NI	172	896
Parties and outings	1,151	161
Provisions	6,409	5,017
Rent	38,840	35,230
Insurance	4,566	4,197
Uniforms	22	169
Affiliation fees	970	956
Repairs and maintenance	1,995	119
Postage, stationery and advertising	1,517	2,612
Computer & software	3,270	2,963
Telephone	2,896	4,530
Travelling and entertainment	1,565	1,395
Legal and professional	3,428	3,146
Travel Splash Sure Start	-	42
Audit and accountancy	3,080	4,108
Bank charges	928	1,529
Bad debt	3,385	869
General expenses	654	990
Charitable donations	30	-
Depreciation	8,669	7,642
	-----	-----
	465,856	426,238
	-----	-----
Net Surplus for the year	£36,575	£75,303
	=====	=====

Zero-8-Teen

Northern Ireland - Charity number 100211

Annual report



Zero-8-Teen

Annual Report 2023



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Our vision ...

'To provide the highest quality service to meet community needs.'

Our mission ...

'To support the provision of quality services that address the needs of children and young people at all levels, support parents and the wider community.'

As a group we aim to provide ...

- High quality childcare*
- A stimulating and safe play environment*
- Affordable, flexible and a consistent service to allow families to continue to work /or return to education*
- The project endeavours to assist each child to develop their own personal social, intellectual, physical, creative and independence skills and to meet the needs of each child as an individual*

On a practical level we aim to serve our families & community by:

- Engaging with all regardless of family dynamics, ethnic or religious background or political persuasion.
- Promoting health & well-being through our Healthy Eating Programmes and by encouraging parental involvement
- Aiming to involve the whole family in the care of their child thus creating open levels of communication, mutual respect and warm working relationships.
- Zero 8 Teen values the contribution each child makes to the centre and we pride ourselves on getting to know the children individually so we can respond effectively to their personal needs & support their development.
- Tolerance and acceptance are encouraged at all levels throughout the day-care.
- Staff are active in their role in advocating for good play provision and avail of all training to enhance their skills and expertise in a variety of appropriate areas through networking/partnership and promoting best practice in all areas of play.
- Our Financial Administrator Christine Armstrong provides links with our partner community organisations to offer support with tasks such as administration, recruitment and selection and ongoing training needs.
- As an organisation we engage with a range of professionals to benefit the children & families and our wider community. We continue to link with local Playgroups, Sure Start & community social work partners and our local Health & Social Care Trust.

Message from our Chairperson

Welcome to the 2023 Annual Report for Zero-8-Teen, Totz 'n' Teenz and the Child Contact Centre.

I shall begin by introducing myself; I had been casually involved with Zero-8-Teen since 2011. I became more actively involved in the Executive Committee in May 2021 and since January 2022 I have been in the role of Chairperson. I have been involved with primary school education all my working adult life and it was through the setting up of a pre-school in 2011 that I became more interested in early years provision and thus acquainted with Zero-8-Teen. It is my hope that Zero-8-Teen continues to grow and develop to provide excellent childcare to the community. This year, it has been my delight to see the setting build upon the good practice of previous years and go from strength to strength.

I am delighted that Mrs Sinead Young's appointment as Operations Manager in August 2022 has been welcomed by all the staff. Mrs Young has settled in well to the Moylinn Centre, and she got to know all the staff, children, parents and families. No doubt, she has had many challenges but she has approached these in a wise manner achieving positive outcomes; this beautiful and comprehensive Annual Report are an example to her talents and professionalism. I take this opportunity to thank Sinead for all her hard work and dedication, as I appreciate that working with so many sectoral bodies and grant applications can be a lot of new information to process. Sinead has ably managed these steep learning curves. I thank the other managers, Noeleen, Linda, Christine, Lee and Michaela who have helped initiate Sinead into her new role.

The Contact Centre largely operates independently under the Co-Ordinator, Mrs Linda Lyness. Linda works tirelessly with a small band of dedicated and committed volunteers who turn up weekly; and without these volunteers the Contact Centre would not function. They engage with parents, deal with children and help the child make the most of the time they get to see their non-resident parent. For these young volunteers there is often the opportunity to progress their learning through college or university. Linda has been ably assisted by her staff team. Aneta our Deputy Co-Ordinator sadly left us this year, however Andrew and Olga have taken over this role as a job share and are settling well into their new responsibilities, with Lee and Adam as key supports in the team.

I congratulate Noeleen Simpson, Day Care Manager, for her hard work, dedication and commitment and that of her staff. I personally am indebted to her for the amount of work she carries out daily. Noeleen not only manages children during the day but also manages the after-school care in the afternoon. The job is varied and demanding and Noeleen works

diligently to ensure that it is a success. Her hard work has been rewarded this year with very good inspection reports – well done!

I also congratulate Michaela Canning for all her dedication and hard work as she stepped up into the role as After-School Leader. Michaela has already had an impact and she has upskilled herself with a Forest School qualification and implemented positive changes. The incredibly positive Annual Inspection Report also recognised her talent and capabilities. Well done to Michaela and all her staff!

As Chairperson, I would also like to thank all those who attended the Executive Management Committee meetings. Without these volunteers, Zero-8-Teen could not exist. Tributes must also be paid to our Treasurer, Mrs Grainne McConville, who has many meetings and produces many spreadsheets to ensure that we make sound decisions and remain within budget.

Finally, I thank all employees, volunteers and Executive Committee Members, who work together to make Zero-8-Teen work for the benefit of the community, parents and most importantly for the children. Zero-8-Teen remains firmly dedicated to giving these little ones the best possible start in life!

Teamwork makes the dream work! Everyone involved with Zero-8-Teen should feel proud of what has been achieved this year and be inspired by what more we can achieve in the incoming year!

Well done to everyone!

Jill Neill
Chairperson

Zero-8-Teen Operations Manager Report

Welcome to our Annual Report 2023 which includes updates from all sections of our organisation – Totz N Teenz Daycare, our After School facility and Craigavon Child Contact Centre.

It has been a busy year for all the functions of our centre

Staff Training

We have continued to support our staff team in their Continued Professional Development. In addition to core training refreshers in Safeguarding, First Aid and Food Hygiene, earlier this year a group of our staff took part in Lego Block Therapy training to support children with additional needs.

Most recently in November this year, 12 members of our team completed a Level 1 qualification in the Makaton Language Programme thanks to funding through the Pathway Fund. This will allow us to better support children's communication development across all age groups.



Makaton has been shown to be a key tool to support adults and children with communication difficulties, to support developing literacy skills and those with English as an additional language. We aim to use our new skills across all the age groups and integrate it as part of our activities in an inclusive way for all children.

As the Makaton Charity explains *“By using Makaton, children and adults can take a more active part in life, because communication and language are the key to everything we do and learn.”*

Funding

As ever, in line with our charitable status we aim to source funding to support our centre and keep childcare costs as manageable as we can for our families. After some delay and much lobbying of our local representatives by parents and organisations across the childcare sector in N. Ireland, we received confirmation of significant Pathway Funding to support our Children's Daycare Services. We were grateful to also receive confirmation of Bright Start Funding to support our After School service.

These key government grants have been a welcome support in addition to the ongoing support we receive from the Southern Health & Social Care Trust for our childcare and Contact Centre services.

We were pleased to take part in ABC Council's Tak£500 programme where both the the Daycare and Contact Centre won a public vote to receive funds for play equipment for the children.

Lurgan Credit Union have also generously provided us with funding this year to support us renewing resources in the nursery. We will be purchasing 2 new tablets to communicate with parents on our Family App and to support the children's learning across the age groups.

Improvements to the building

This year we have pushed on with improvements to the indoor & outdoor space in Moylinn House. Our corridors, Pre-school and 2-3's rooms have all received a fresh coat of paint, in addition to the front exterior of the building being brightened up. We have installed new black out blinds in the children's sleep areas and added new notice boards to allow the children's work to be displayed.



Daycare / After Schools Social Services Inspections

The statutory inspections of both Totz N Teenz Daycare and our After School group in St Anthony's Scout Hall received in-person visits this year. Both inspections provided us with positive feedback on staff interactions with the children and the environment for play and learning.

We continue to work with our staff team to implement recommendations and best practise feedback from our partners in Early Years Social Work.

Re-accreditation for Craigavon Child Contact Centre in 2024

Our Child Contact Centre provides an important service to separated families in Craigavon & beyond. Every three years the centre is assessed against national standards for Child Contact Centres across Northern Ireland. We are preparing the ground for this assessment in early 2024 - our processes and procedures will be audited and an in-person visit of assessors will take place. This regular process means clients can have confidence in the service we provide and we look forward to renewing our accreditation in 2024.

Member links

It has been a pleasure once again to work in cooperation with our local playgroups and Splash Sure Start this year. We continue to work hand in hand with our partners in Moyraverty and Monbrief Pre-Schools to share in the care of many children who attend both pre-school and daycare. Our Finance Administrator, Christine, works particularly closely with our partners providing support to the committee's of both playgroups and regular advice and support on an ongoing basis.

In addition, we continue our link with Splash Sure Start as a number of Zero-8-Teen staff support the running of the Programme for 2-3 Year olds in the Lurgan / Craigavon area. In my capacity as Zero-8-Teen Operations Manager I also participate in Splash Sure Start's Committee.

25th Anniversary of Zero-8-Teen in 2024

May of 2024 will see Zero-8-Teen's 25th Birthday taking place. We are planning ahead for celebrations and will be reaching out to families, staff and volunteers current and former to gather your memories of the centre over the last quarter of a century. We will be setting dates for a community celebration day and staff team events very soon.

Plans for the future

Looking ahead to 2024, the management team & committee will be working together to gather ideas and develop a new multi-year plan for Zero-8-Teen. Staff and parents / carers will be asked for their feedback and suggestions to help carry us forward in the coming years. We will be in touch in the coming weeks to gather suggestions from all stakeholders.

Finally ...

I wish to extend my thanks to the committee, funding partners, staff team and all the families I have worked in collaboration with this year. In particular I would like to thank my regular collaborators of Noeleen, Christine and Lee in the daycare and Michaela, Michael, Joanna, Sadie & Louise in After School. It has proved to be a wonderful experience to work as a part of the team and I look forward to another great year in 2024.

Sinéad Young

Operations Manager

Children's Project Manager Report

2023 has been a busy year for our setting. The setting continues to grow rapidly which is amazing. To date in the morning, we are almost full. We have a few spaces in the afternoon and have a substantial waiting list for our baby rooms. Most of our other rooms hold space for children moving up through the setting. We have 61 children on our registers for Daycare and additional children due to start in January/February and March 24. Afterschool numbers are growing again, with 28 children on our register.

Together as a strong solid team we have accomplished a lot this year, including an award for the top 20 Daycares in Northern Ireland. A special thanks must be given to our Deputies Caroline, Lee & Michaela who have fully supported me in the overall operations of the Daycare and Afterschool this year. They continue to grow both in confidence and ability, often undertaking tasks that were out of their comfort zone, they are an absolute credit to the organisation. We held a tea party to celebrate the King's Coronation in May, all staff and children dressed for the occasion and enjoyed our party.



We also added new foliage to the front of our building, giving us some added kerb appeal, this was donated by two of our parents who operate their own farm shop near the Birches called Sweet Drop. They took our pots and baskets to their shop returning them full and blooming. This was a lovely donation and really brightened up our entrance. Thank you so much to "Sweet Drop".

Over the Summer we had a few trips and activities planned for all the children. Michaelá our Deputy organized our After-school Summer. During the Summer period Afterschool completed "Fresh Air Friday's" which was a big hit with the children. All children attended parks, went on walks, visited the Rare Breed Farm, had themed baking days and fun days. Apart from the weather our Summer was great fun! Our children are happy and content within the setting.



They continue to experience outdoor fun, meet with their friends, and grow and develop in all aspects of play.

With the funding we received this year we purchased some new equipment for all playrooms. Each room got a nice piece of equipment that added to the character of the rooms and all staff continue to complete their core training and additional training to enhance their own personal development.

Our Family App is working well. All parents can log in, pay bills, message staff, view their child's observations, medications, incident and accident forms. Staff continue to use the app to communicate with the parents/carer's, especially those parents and carers who are unable to collect their child – it allows them to feel included and get to know the staff member who cares for their children.

We have had a few staff move on – Rebecca, Caroline and Andrew. Caroline and Andrew will continue to support us by doing casual hours. Nicola, another casual member of staff has recently completed her Fit Persons Assessment and will be able to step up as and when needed in both Daycare and Afterschool which is a great support. Two of our students were successful in their application for a permanent role, both Louise and Kyla have settled well.

Andrew has completed his Level 2 in Childcare and Shantelle has almost completed her Level 3 in Childcare. Well done to you both. Lee has also started his booking keeping course which will enable him to help our Finance Administrator when needed.



Most recently the Daycare had their inspection. All paperwork was completed and forwarded to the inspecting Social Workers who then visited the setting. Our Inspection started at 9.30am and was completed by 5.40pm. Both Lee and Sinead sat in on part of the Management question and evidence aspect of the inspection – this was helpful as we had a lot of questions to answer and several samples of paperwork including staff and children's profiles. I am pleased to report that we had a great inspection and received some lovely feedback from the inspecting Social Worker.

This included how positive the relationships between staff and children were, how settled the children are, the brightness of the setting and the range of activities on offer. Congratulations to the team, you all did amazingly.

On a personal note, to all the staff I would like to thank you for everything that you do to support not just myself but the setting. The staff are amazing and go above and beyond what is expected of them, often staying on, completing training at night, painting fantastic artwork on our windows and helping Management out when you can, to name but a few of the things you all do.

Noeleen Simpson

Childrens Project Manager

Totz N Teenz After-School Report

This year there was a great increase in the numbers in After-School attendance, we are now nearly at full capacity.

As minimum wage increased this year, so did the price of the After-School hall hire, therefore as a result we have had to increase the fees for After-Schools this year.



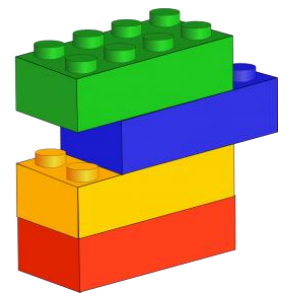
This year's annual inspection went really well with very few recommendations. The social worker highlighted the positive improvements and hard work that has gone into our sessions. Also highlighting how amazing the interaction and relationships between staff and children were, & how content the children were in the setting.

I finished my Level 2 Qualification in Forest School training & implemented "Fresh Air Friday," every Friday throughout summer. The children spent the whole morning outside in either our outside grass play area or local forest or woodland areas. They took part in different activities using natural resources they found within the environment such as; making dream catchers with sticks and leaves, collecting natural resources to create a rainbow collage & creating bug hotels and scavenger hunts.



Over the past year our staff have completed various online training and courses such as; Food & Hygiene, Epi-Pen, Fire Training, COSHH & Allergen Training.

Some of the After-School staff also got the opportunity to take part in Lego Block Therapy Training, this was of great benefit to use with the children within the setting. Lego is an activity enjoyed by all but implementing this training has been especially beneficial to the children with additional needs.



All Staff are continuing to avail of training as and when needed.



Afterschool leaders would like to thank all the staff for their continued hard work and dedication they have put in throughout the year, making sure our setting is up to the highest standard that is needed to give the children in our care the best opportunities!

Michaela Canning

After School Leader

Craigavon Child Contact Centre - Coordinator's Report

Here at the centre, we have had another busy year with 2023 being a bumper year for volunteers. At present we are running at capacity on Saturday mornings with a waiting list in place however all new referrals are being directed to Wednesday evenings. The introduction last year of starting earlier on Wednesday 6.30pm-8pm, to accommodate younger children has been very well received.

We have successfully achieved our service level agreement funding from the Southern Trust with a small uplift included to support wages.

There have been some changes to the structure of staff this year with Aneta moving on to other employment and Andrew and Olga stepping into the deputy role as a shared contract which works extremely well for the centre.

Our merry band of volunteers have worked tirelessly to support our families and the centre throughout the year and enjoyed their annual "Thank You" summer get together.



We have successfully recruited new volunteers from



the SRC for this year's intake and level 5 students will complete their second year here with us this year.

Sinead and I attended the Civic centre for the ABC Council's TAKE 500 open day which was invaluable for networking with other community groups. Winning this funding allowed us to buy games, gaming accessories and a new TV to accompany a console donated by a parent who attended our centre. These are now used by our families attending the contact sessions at our centre.

We were proud to hear that our centre was nominated this year at the National

Association of Child Contact Centre's awards for the CEO's Award for Sustainability. This nomination recognises the centre's efforts to make significant changes to ensure that the service still exists to serve children and families in the future. E.g.: recruiting younger volunteers, by innovating to overcome a challenge, or any other thing that has helped to ensure the longevity of a service.



We attended the AGM for the Northern Ireland Network of Child Contact Centre's and annual dinner in Antrim along with Andrew, one of our deputy coordinators, which again was a great setting to share and work through experiences.

I would like to thank the committee for their continued support of the project, myself and our team of staff and volunteers.

Linda Lyness

Co-Ordinator, Craigavon Child Contact Centre



Finance Administrator's Report



Here we are again another year and doesn't time fly and it has been another busy year. Staff are working hard in the organisation with fundraising events i.e., Black Bag Collection etc which helps us to purchase much needed equipment which enhances the setting and learning experiences of the children.

This year we had a new auditor as Moore & Grimley stood down after the last audit. They made the decision to remove the firm from Charity/Community sector audits, they wish to thank everyone at Zero-8-Teen for retaining their services over the last 20 odd years and wish us continued success in the future. We put the audit out to for offer to a number of local firms, and Flynn & Company Accountants Limited was appointed.

Both Pathway fund and Bright Start School Age Childcare Grant Scheme were kept waiting for a final budget position from the Department of Education. To sustain crucial childcare services over the first three months of the budgetary year, DE authorised interim allocations to all groups at the 22/23 budget level for the period 1 April 2023 to 30 June 2023 only. We were advised at the time that this allocation should not be taken as indication of a promised funding for the remainder of 2023-24, however thankfully the funding was secured for the rest of the year.

Lee our deputy manager agreed to do some Bookkeeping training in addition to the IRIS payroll training he has already done. This provides us with staff cover for the finance end of my role, so it is good to have someone else who can step up if I am out for a while i.e., holidays, sick, bereavement etc.

On a closing note, I wish to thank all our funders, parents, member groups, staff and committee members who have donated and supported our fundraising.

And on a personal note, I would like to thank the Committee for their dedication and commitment during the past year, Noleen who's support, advice and dedication keeps me on the right track and to Sinead whose support has been great throughout the year.

However uncertain it is what next year has in store I am positive that as team that we will embrace any changes to come.

Christine Armstrong

Finance Administrator



EXECUTIVE COMMITTEE MEMBERSHIP 2022/23

CHAIRPERSON

Jill Neill

DEPUTY CHAIR

Sinead Morrow

SECRETARY / PARENT REPRESENTATIVE

Sarah Ruddy

TREASURER

Grainne McConville

COMMITTEE MEMBERS

Joan Heaney

Mandy Rogers

Annette May

Michelle McCrink

Ann McKernan

SPLASH SURE START

/ PARENT COMMITTEE REPRESENTATIVE

Agnieszka Judiewicz-Kozak

MEMBER GROUPS & AFFILIATIONS

OUR MEMBER GROUPS



**Chrysalis Women's
Centre**



Moyraverty Pre-School Playgroup

Monbrief Pre-School Playgroup

Tannaghmore Pre-School Playgroup

North Lurgan Pre-School Playgroup

Bleary Busy Bees Playgroup

MEMBER GROUPS & AFFILIATIONS

AFFILIATIONS



NETWORKS



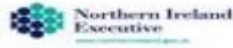
**Chrysalis Women's
Centre**



SUPPORTING BUSINESSES



OUR FUNDERS



Zero-8-Teen

Northern Ireland - Charity number 100211

Annual return

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2023

Zero-8-Teen

Annual Report and Audited Financial Statements

For the Financial Year Ended 31 March 2023

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Zero-8-Teen

Trustees and other Information

Trustees

Jill Neill
Sinead Morrow
Grainne McConville
Michelle McCrink
Ann McKernan
Annette May
Mandy Rodgers
Agnieszka Judiewicz-Kozak
Sarah Ruddy

Charity Number in Northern Ireland

NIC 100211

Principal Address

Moylinn House
21 Legahory Centre
Brownlow
Craigavon
Co Armagh
BT65 5BE

Auditors

Flynn & Company Accountants Limited
Chartered Accountants & Registered Auditors
28 Carleton Street
Portadown
Co Armagh
BT62 3EP

Bankers

Co-Operative Bank
Po Box 250
Delf House Southway
Skelmerdale
WN8 6WT

Solicitors

P McMahon
Solicitor
74 Edward Street
Lurgan
Co Armagh
BT66 6DB

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2023

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 March 2023.

The financial statements are prepared in accordance with the Charities (Protection and Social Investment) Act 2016, 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 Trustees Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommendation Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Zero-8-Teen present summary of its purpose, governance, activities, achievements and finances for the financial year ended 31 March 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008, The Charity (Accounts and Reports) Regulations (Northern Ireland) 2015 and the Charities SORP (FRS 102).

The persons who served the charity as Trustees during the year were as follows:

Jill Neill
Sinead Morrow
Grainne McConville
Michelle McCrink
Ann McKernan
Annette May
Mandy Rodgers
Agnieszka Judiewicz-Kozak
Sarah Ruddy

Review of Activities, Achievements and Performance

Since its conception, Zero-8-Teen has made a significant contribution to improving the lives of children and young people. This is evidenced through projects and services that were established on a small scale. However, with experience and learning, monitoring and evaluation processes, we have further developed many areas of our work.

Financial Review

The results for the financial year are set out on page 10 and additional notes are provided showing income and expenditure in greater detail.

Results and Dividends

The charity has reported a surplus of income over expenditure for the year of £36,575 (2022: £75,303).

At the end of the financial year the charity has assets of £305,028 (2022: £267,879) and liabilities of £13,548 (2022: £12,974). The net assets of the charity have increased by £36,575 to £291,480 (2022: £254,905).

Zero-8-Teen

Trustees' Report

For the Financial Year Ended 31 March 2023

Trustees' Report Cont'd.....

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector and subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 10 October 2023 and signed on its behalf by:



Jill Neill
Trustee

Zero-8-Teen

Statement of Trustees' Responsibilities

For the Financial Year Ended 31 March 2023

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

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which gives a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing financial statements, the trustees are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the methods and principles in the Charities SORP;
- 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 charity will continue in operation.

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 10 October 2023 and signed on its behalf by:


Jill Neill
Trustee

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Report on the audit of the Financial Statements

Opinion

We have audited the charity financial statements of Zero-8-Teen ("the charity") for the financial year ended 31 March 2023 which comprise the Statements of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including 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 accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with fair presentation framework the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2023, and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

Basis for opinion

We conduct our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law.

Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of the report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect to the following matters in relation to which ISA's (UK) require us to report to you where;

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees' have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least 12 months from the date when the financial statements are authorised for issue.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statement themselves.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen

Independent Auditor's Report Cont'd

If based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Matters on which we are required to report by exception

In light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matter where Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' responsibilities set out on page 6, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance but, is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent of which our procedures are capable of detecting irregularities, including fraud is detailed below.

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.

Zero-8-Teen

Independent Auditor's Report

To the Members of Zero-8-Teen


Independent Auditor's Report Cont'd

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention to our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of the Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with part 4 of the Charities Accounts and Reports Regulations (Northern Ireland) 2015. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.


Flynn & Company Accountants Limited
Chartered Accountants and Registered Auditor
28 Carleton Street
Portadown
Co Armagh
BT62 3EP

10 October 2023

Zero-8-TeenStatement of Financial ActivitiesFor the Financial Year Ended31 March 2023

	<u>Notes</u>	<u>Unrestricted Funds 2023 £</u>	<u>Restricted Funds 2023 £</u>	<u>Total £</u>	<u>Unrestricted Funds 2022 £</u>	<u>Restricted Funds 2022 £</u>	<u>Total £</u>
<u>Incoming Resources</u>							
Activities for generating funds	3.1	315,849	186,582	502,431	325,927	175,614	501,541
Other Income	3.2	-	-	-	28,615	-	28,615
Total incoming resources		315,849	186,582	502,431	354,542	175,614	530,156
<u>Resources Expended</u>							
Charitable activities	4.1	(282,926)	(182,930)	(465,856)	(321,819)	(133,034)	(454,853)
Net incoming/outgoing resources before transfers		32,923	3,652	36,575	32,723	42,580	75,303
Gross transfers between funds		-	-	-	22,452	(22,452)	-
Net movement in funds for the financial year		32,923	3,652	36,575	55,175	20,128	75,303
<u>Reconciliation of funds</u>							
Balances brought forward at 1 April 2022	13	220,322	34,583	254,905	165,147	14,455	179,602
Balances carried forward At 31 March 2023		£253,245	£38,235	£291,480	£220,322	£34,583	£254,905

The Statement of Financial Activities includes all gains and losses recognised in the financial year.

All income and expenditure relate to continuing activities.

Zero-8-TeenBalance Sheet as at31 March 2023

	Notes	2023 £	2022 £
Fixed Assets			
Tangible Assets	8	31,242	34,082
		-----	-----
Current Assets			
Debtors	9	20,189	24,550
Cash at bank and in hand		253,597	209,247
		-----	-----
		273,786	233,797
		-----	-----
Creditors: Amounts falling due within one year	10	(13,548)	(12,974)
		-----	-----
Net Current Assets		260,238	220,823
		-----	-----
Total Assets less Current Liabilities		£291,480	£254,905
		=====	=====
Funds			
General Fund (unrestricted)		253,245	220,322
Restricted Trust Funds		38,235	34,583
		-----	-----
Total Funds	13	£291,480	£254,905
		=====	=====

Approved by the Board of Trustees and authorised for issue on 10 October 2023 and signed by:


 Jill Neill
 Trustee

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20231. **GENERAL INFORMATION**

Zero-8-Teen is a charity established in Northern Ireland. The registered office of the charity is Moylinn House, 21 Legahory Centre, Brownlow, Craigavon, Co Armagh, BT65 5BE, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) which is also the functional currency of the charity.

2. **SUMMARY**

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. The financial statements have been prepared in accordance with the Charities Act (Northern Ireland) 2008 and the Charities SORP (FRS 102).

Statement of compliance

The financial statements of the charity for the financial year ended 31 March 2023 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 FRS102".

Incoming Resources

Entitlement to legacies is considered established when the charity 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 grant, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category 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:

Play Equipment	-	20% Reducing Balance
Fixtures & Fittings	-	20% Reducing Balance
Kitchen & Office Equipment	-	20% Reducing Balance

Debtors

Debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid. Income recognised by the charity from government agencies and other co-funders, but not yet received at the year end, is included in the debtors.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at bank requiring less than 3 months' notice of withdrawal.

Taxation

No current or deferred taxation arises as the charity has been granted charitable exemption.

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2023**3. OTHER INCOME**

3.1 Other Trading Activities	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Incoming resources from charitable activities	315,601	186,582	502,183	500,904
Voluntary income	248	-	248	637
	-----	-----	-----	-----
	315,849	186,582	502,431	501,541
	-----	-----	-----	-----

3.2 Other Income

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Other income	-	-	-	28,615
	-----	-----	-----	-----

4. EXPENDITURE

4.1 Charitable Activities	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
Charitable activities	384,026	-	73,161	457,187	428,958
	-----	-----	-----	-----	-----

5. SUPPORT COSTS

	Charitable Activities £	2023 £	2022 £
Resources and supplies	7,582	7,582	5,123
Rent	38,840	38,840	35,230
Insurance	4,566	4,566	4,184
Training	1,870	1,870	2,794
Premises expenses	1,995	1,995	16
Office expenses	7,683	7,683	10,377
Travel	1,565	1,565	1,450
Legal and professional	4,398	4,398	3,146
Audit and accountancy	3,080	3,080	7,546
Bank fees	928	928	1,529
General	654	654	990
	-----	-----	-----
	73,161	73,161	72,385
	-----	-----	-----

6. NET INCOMING RESOURCES

Net Incoming Resources and stated after charging	2023 £	2022 £
Depreciation of tangible assets	8,669	7,642
Operating lease rentals – office equipment	-	169
	-----	-----

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 20237. EMPLOYEES AND REMUNERATION**Number of employees**

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

	<u>2023</u>	<u>2022</u>
	<u>No.</u>	<u>No.</u>
Employees	29	31
	-----	-----

The staff costs comprise:

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Wages and salaries	370,633	366,844
Pension costs	9,806	8,930
	-----	-----
	380,439	375,774
	-----	-----

8. TANGIBLE FIXED ASSETS

	<u>Play</u>	<u>Fixtures &</u>	<u>Kitchen &</u>	<u>Total</u>
	<u>Equipment</u>	<u>Fittings</u>	<u>Office</u>	<u>Equipment</u>
	<u>£</u>	<u>£</u>	<u>£</u>	<u>£</u>
At 1 April 2022	66,894	15,019	35,323	117,236
Additions in year	7,546	-	1,717	9,263
Grant Aid Early Years Development	(3,434)	-	-	(3,434)
	-----	-----	-----	-----
At 31 March 2023	71,006	15,019	37,040	123,065
	-----	-----	-----	-----
Depreciation				
At 1 April 2022	40,032	14,395	28,727	83,154
Charge for the financial year	6,882	125	1,662	8,669
	-----	-----	-----	-----
At 31 March 2023	46,914	14,520	30,389	91,823
	-----	-----	-----	-----
Net book value				
At 31 March 2023	£24,092	£499	£6,651	£31,242
	=====	=====	=====	=====
At 31 March 2022	£26,862	£624	£6,596	£34,082
	=====	=====	=====	=====

9. DEBTORS

	<u>2023</u>	<u>2022</u>
	<u>£</u>	<u>£</u>
Trade debtors	14,695	18,108
Other debtor	5,494	6,442
	-----	-----
	£20,189	£24,550
	=====	=====

Zero-8-TeenNotes to the Financial StatementsFor the Financial Year Ended31 March 2023

13.3 <u>ANALYSIS OF NET ASSETS BY FUND</u>	Fixed Assets £	Current Assets £	Current Liabilities £	Total £
Restricted trust funds	-	38,235	-	38,235
Unrestricted trust funds	31,242	235,551	(13,548)	253,245
	<u>£31,242</u>	<u>£273,786</u>	<u>£(13,548)</u>	<u>£291,480</u>

14. POST-BALANCE SHEET EVENTS

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

Zero-8-Teen

Supplementary Information

Relating to the Financial Statements

For the Financial Year Ended 31 March 2023

Not covered by the report of the Auditors

Zero-8-TeenSupplementary InformationOperating Statement For the Financial Year End 31 March 2023

	2023	2022
	£	£
Income		
Childcare fees	309,029	254,052
Southern Health Trust – In Kind	26,405	26,405
Volunteer Centre	-	500
Fundraising	248	137
Admin	3,343	4,629
Early Years Development Funding	-	2,500
SH & SCT – Service Level Agreement	34,549	33,134
Pathway Fund	30,000	30,000
One off Funders	1,109	32,977
Early Years CRSF	-	24,948
SH & SCT – Splash Sure Start	45,496	50,161
SH & SCT – Contact Centre	31,592	30,300
Bright Start	12,152	11,798
Bright Start (Disability Holiday)	2,288	-
Apprenticeship Funding	3,700	-
Donations	500	-
LBC Jubilee Parties	400	-
Early Years Grant Aid 2023	1,620	-
	-----	-----
	502,431	501,541
	-----	-----
Gross surplus	502,431	501,541
	-----	-----
Expenses		
Wages and salaries	370,633	366,844
Furlough receipts	-	(28,615)
Pension costs	9,806	8,930
Staff training	1,870	2,508
Access NI	172	896
Parties and outings	1,151	161
Provisions	6,409	5,017
Rent	38,840	35,230
Insurance	4,566	4,197
Uniforms	22	169
Affiliation fees	970	956
Repairs and maintenance	1,995	119
Postage, stationery and advertising	1,517	2,612
Computer & software	3,270	2,963
Telephone	2,896	4,530
Travelling and entertainment	1,565	1,395
Legal and professional	3,428	3,146
Travel Splash Sure Start	-	42
Audit and accountancy	3,080	4,108
Bank charges	928	1,529
Bad debt	3,385	869
General expenses	654	990
Charitable donations	30	-
Depreciation	8,669	7,642
	-----	-----
	465,856	426,238
	-----	-----
Net Surplus for the year	£36,575	£75,303
	=====	=====