

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland · Charity number 102156

Details

Known as	NICMA
Status	Received
Registered	2015-12-23
Register	View on the Charity Commission for Northern Ireland register

Contact

Address
N I Childminding Association
Elizabeth House
116-118 Hollywood Road
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BT4 1NY

Phone 02891 811015

Email info@nicma.org

Website www.nicma.org

Activities

Purposes: (A) To promote in Northern Ireland the provision of facilities for the daily care, recreation and education of children under school age and the care and recreation of children of school age outside school hours (B) To advance the education and training of childminders and other persons and organisations providing day care facilities for children both of school age and under school age and to conduct research into all aspects of the care, recreation and education of such children, and publish the useful results of such research

What the charity does: The advancement of education

How the charity works: Advice/advocacy/information,Community development,Education/training,Playgroup/after schools,Research/evaluation

Who the charity helps: Adult training,Carers,Children (5-13 year olds),Parents,Preschool (0-5 year olds),Unemployed/low income,Voluntary and community sector,Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£698,800	£577,194	£-622,979	13

Trustees

Name	Role	Appointed
Marlene Kinghan		
Mr Adam Sizer		
Mrs Alison McNulty		
Mrs Lisa Craig		
Mrs Roslyn Bradley		
Mrs Ruth Hamilton		
Mrs Sharon Joyce Gallagher		
Mrs Suzi Grey		
Ms April Dalzell		
Ms Bernie Mcconnell		
Ms Norma Shearer		

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland - Charity number 102156

Accounts

Northern Ireland Child Minding Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Charitable activities	5	748	467,828	468,576	248,902
Other trading activities	6	227,830	–	227,830	218,387
Investment income	7	1,989	–	1,989	1,926
Other income	8	405	–	405	–
Total income		<u>230,972</u>	<u>467,828</u>	<u>698,800</u>	<u>469,215</u>
Expenditure					
Expenditure on charitable activities	9	109,366	467,828	577,194	537,288
Total expenditure		<u>109,366</u>	<u>467,828</u>	<u>577,194</u>	<u>537,288</u>
Net income/(expenditure) and net movement in funds		<u>121,606</u>	<u>–</u>	<u>121,606</u>	<u>(68,073)</u>
Reconciliation of funds					
Total funds brought forward		48,058	–	48,058	116,131
Total funds carried forward		<u>169,664</u>	<u>–</u>	<u>169,664</u>	<u>48,058</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 32 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	734	—
Current assets			
Debtors	16	154,013	25,156
Cash at bank and in hand		<u>637,896</u>	<u>470,414</u>
		791,909	495,570
Creditors: amounts falling due within one year	18	<u>622,979</u>	<u>447,512</u>
Net current assets		<u>168,930</u>	<u>48,058</u>
Total assets less current liabilities		<u>169,664</u>	<u>48,058</u>
Net assets		<u>169,664</u>	<u>48,058</u>
Funds of the charity			
Unrestricted funds		169,664	48,058
Total charity funds	21	<u>169,664</u>	<u>48,058</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 17 December 2025, and are signed on behalf of the board by:

N Shearer (Treasurer)
Trustee



MRE

M Kinghan (Chairperson)
Trustee



The notes on pages 20 to 32 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net income/(expenditure)		121,606	(68,073)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		245	1,164
Other interest receivable and similar income		(1,989)	(1,926)
Interest payable and similar charges		4,300	4,170
Accrued expenses		9,823	352
<i>Changes in:</i>			
Trade and other debtors		(128,857)	(11,442)
Trade and other creditors		103,807	(1,410)
Cash generated from operations		108,935	(77,165)
Interest paid		(4,300)	(4,170)
Interest received		1,989	1,926
Net cash from/(used in) operating activities		<u>106,624</u>	<u>(79,409)</u>
Cash flows from investing activities			
Purchase of tangible assets		(979)	—
Net cash used in investing activities		<u>(979)</u>	<u>—</u>
Net increase/(decrease) in cash and cash equivalents		105,645	(79,409)
Cash and cash equivalents at beginning of year		<u>118,439</u>	<u>197,848</u>
Cash and cash equivalents at end of year	17	<u>224,084</u>	<u>118,439</u>

The notes on pages 20 to 32 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is NICMA, Elizabeth House, 116-118 Holywood Road, Belfast, BT4 1NY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

The charity meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Pathway fund	–	30,035	30,035
Department of Health	–	27,418	27,418
Southern Health & Social Care Trust	–	28,636	28,636
Surestart	–	7,702	7,702
Health and Social Care Board	–	106,737	106,737
Childcare Partnership	–	28,500	28,500
Northern Childcare Partnership Early Years Development Fund	–	2,000	2,000
Mid&East Antrim Borough Council	–	18,300	18,300
MidUlster	–	13,917	13,917
Individual Donors	–	6,000	6,000
CCP Makaton	–	–	–
Newry Mourne & Down	–	13,604	13,604
Ards, North & Down	–	9,199	9,199
Belfast City Council	–	69,308	69,308
Derry & Strabane	–	15,311	15,311
Lisburn & Castlereagh	–	12,365	12,365
Causeway	–	19,299	19,299
Fermanagh	–	18,139	18,139
Antrim & Newtownabbey	–	11,358	11,358
Early Years	748	–	748
DOH - Approved Home Childcarers	–	30,000	30,000
	<u>748</u>	<u>467,828</u>	<u>468,576</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Charitable activities *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Pathway fund	–	28,036	28,036
Department of Health	–	27,418	27,418
Southern Health & Social Care Trust	–	27,086	27,086
Surestart	–	22,671	22,671
Health and Social Care Board	–	106,737	106,737
Childcare Partnership	–	22,500	22,500
Northern Childcare Partnership Early Years Development Fund	–	1,000	1,000
Mid&East Antrim Borough Council	–	5,500	5,500
MidUlster	–	5,445	5,445
Individual Donors	–	–	–
CCP Makaton	–	2,509	2,509
Newry Mourne & Down	–	–	–
Ards, North & Down	–	–	–
Belfast City Council	–	–	–
Derry & Strabane	–	–	–
Lisburn & Castlereagh	–	–	–
Causeway	–	–	–
Fermanagh	–	–	–
Antrim & Newtownabbey	–	–	–
Early Years	–	–	–
DOH - Approved Home Childcarers	–	–	–
	–	<u>248,902</u>	<u>248,902</u>

6. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Members' subscriptions	197,994	197,994	181,866	181,866
Training and service income	12,178	12,178	11,720	11,720
Publications	14,786	14,786	24,801	24,801
Ticket Sales	2,872	2,872	–	–
	<u>227,830</u>	<u>227,830</u>	<u>218,387</u>	<u>218,387</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest	<u>1,989</u>	<u>1,989</u>	<u>1,926</u>	<u>1,926</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Other income

	Unrestricted Funds	Total Funds 2025	Unrestricted Funds	Total Funds 2024
	£	£	£	£
Other income	405	405	—	—

9. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2025	Total fund 2024
	£	£	£	£
Membership, training & support for childminders	463,026	77,564	540,590	516,609
Governance costs	—	36,604	36,604	20,679
	<u>463,026</u>	<u>114,168</u>	<u>577,194</u>	<u>537,288</u>

10. Analysis of support costs

	£	Total 2025 £	Total 2024 £
Staff costs	30,742	30,742	33,580
Premises	30,910	30,910	51,248
Communications and IT	8,736	8,736	7,774
General office	7,176	7,176	8,399
Governance costs	36,604	36,604	20,679
	<u>114,168</u>	<u>114,168</u>	<u>121,680</u>

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>245</u>	<u>1,164</u>

12. Auditors remuneration

	2025 £	2024 £
Fees payable for the audit of the financial statements	<u>6,128</u>	<u>5,836</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	271,789	263,885
Social security costs	18,429	17,256
Employer contributions to pension plans	25,110	20,566
	<u>315,328</u>	<u>301,707</u>

The average head count of employees during the year was 13 (2024: 13).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £93,247 (2024:£95,938).

14. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2024: £Nil). No trustee was reimbursed travel expenses in the year (2024:£Nil).No charity trustee received payment for professional or other services supplies to the charity (2024:£Nil).

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

15. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2024	18,919
Additions	979
At 31 March 2025	<u>19,898</u>
Depreciation	
At 1 April 2024	18,919
Charge for the year	245
At 31 March 2025	<u>19,164</u>
Carrying amount	
At 31 March 2025	<u>734</u>
At 31 March 2024	<u>–</u>

16. Debtors

	2025 £	2024 £
Trade debtors	153,134	25,156
Prepayments and accrued income	879	–
	<u>154,013</u>	<u>25,156</u>

17. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2025 £	2024 £
Cash at bank and in hand	637,896	470,414
Bank overdrafts	(413,812)	(351,975)
	<u>224,084</u>	<u>118,439</u>

18. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	413,812	351,975
Trade creditors	113,515	3,525
Accruals and deferred income	90,462	90,514
Other creditors	3,625	71
Credit Card	1,565	1,427
	<u>622,979</u>	<u>447,512</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Deferred income

	2025	2024
	£	£
At 1 April 2024	84,933	82,223
Amount released to income	(84,933)	(82,223)
Amount deferred in year	75,058	84,933
At 31 March 2025	<u>75,058</u>	<u>84,933</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £25,110 (2024: £20,566).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income £	Expenditure £	Transfers £	At 31 March 2025
General funds	41,058	230,972	(104,866)	–	167,164
Designated Fund	7,000	–	(4,500)	–	2,500
	<u>48,058</u>	<u>230,972</u>	<u>(109,366)</u>	<u>–</u>	<u>169,664</u>

	At 1 April 2023	Income £	Expenditure £	Transfers £	At 31 March 2024
General funds	109,131	220,313	(281,641)	(6,745)	41,058
Designated Fund	7,000	–	–	–	7,000
	<u>116,131</u>	<u>220,313</u>	<u>(281,641)</u>	<u>(6,745)</u>	<u>48,058</u>

The purpose of the designated fund is for the future website re-design costs.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	At 31 March 2025 £
SHSCT	–	28,636	(28,636)	–	–
HSCB Funding (including Training)	–	106,737	(106,737)	–	–
Department of Health	–	27,418	(27,418)	–	–
Pathway Fund	–	30,035	(30,035)	–	–
Mid&East	–	18,300	(18,300)	–	–
Mid Ulster	–	13,917	(13,917)	–	–
Pre-Registration	–	28,500	(28,500)	–	–
GOLD	–	3,417	(3,417)	–	–
Shantallow	–	4,284	(4,284)	–	–
Conference Fund	–	2,000	(2,000)	–	–
Training Grant	–	–	–	–	–
CCP Makaton	–	–	–	–	–
Newry, Mourne & Down	–	13,604	(13,604)	–	–
Ards, North & Down	–	9,198	(9,198)	–	–
Belfast City Council	–	69,308	(69,308)	–	–
Derry & Strabane	–	15,312	(15,312)	–	–
Lisburn & Castlereagh	–	12,365	(12,365)	–	–
Causeway	–	19,300	(19,300)	–	–
Fermanagh	–	18,139	(18,139)	–	–
Antrim & Newtownabbey	–	11,358	(11,358)	–	–
Individual Donors	–	6,000	(6,000)	–	–
DOH – Approved Home Childcarers	–	30,000	(30,000)	–	–
	–	<u>467,828</u>	<u>(467,828)</u>	–	–

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
SHSCT	–	27,086	(27,086)	–	–
HSCB Funding (including Training)	–	106,737	(106,737)	–	–
Department of Health	–	27,418	(27,418)	–	–
Pathway Fund	–	28,036	(28,036)	–	–
Mid&East	–	5,500	(5,500)	–	–

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

21. Analysis of charitable funds *(continued)*

Mid Ulster	–	5,445	(12,190)	6,745	–
Pre-Registration	–	22,500	(22,500)	–	–
GOLD	–	13,207	(13,207)	–	–
Shantallow	–	9,059	(9,059)	–	–
Conference Fund	–	1,000	(1,000)	–	–
Training Grant	–	405	(405)	–	–
CCP Makaton	–	2,509	(2,509)	–	–
Newry, Mourne & Down	–	–	–	–	–
Ards, North & Down	–	–	–	–	–
Belfast City Council	–	–	–	–	–
Derry & Strabane	–	–	–	–	–
Lisburn & Castlereagh	–	–	–	–	–
Causeway	–	–	–	–	–
Fermanagh	–	–	–	–	–
Antrim & Newtownabbey	–	–	–	–	–
Individual Donors	–	–	–	–	–
DOH – Approved	–	–	–	–	–
Home Childcarers	–	–	–	–	–
	–	<u>248,902</u>	<u>(255,647)</u>	<u>6,745</u>	<u>–</u>

22. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	734	734
Current assets	791,909	791,909
Creditors less than 1 year	(622,979)	(622,979)
Net assets	<u>169,664</u>	<u>169,664</u>

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–
Current assets	495,570	495,570
Creditors less than 1 year	(447,512)	(447,512)
Net assets	<u>48,058</u>	<u>48,058</u>

23. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

24. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

25. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	470,414	167,482	637,896
Bank overdrafts	<u>(351,975)</u>	<u>(61,837)</u>	<u>(413,812)</u>
	<u>118,439</u>	<u>105,645</u>	<u>224,084</u>

26. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the letters of offer have been, or will be, complied with and no liability is expected.

27. Related parties

There were no related party transactions incurred during the year (2024: £Nil)

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland - Charity number 102156

Accounts

Northern Ireland Child Minding Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	–	248,902	248,902	289,654
Other trading activities	6	218,387	–	218,387	217,237
Investment income	7	1,926	–	1,926	509
Other income	8	–	–	–	2,279
Total income		<u>220,313</u>	<u>248,902</u>	<u>469,215</u>	<u>509,679</u>
Expenditure					
Expenditure on charitable activities	9	281,641	255,647	537,288	557,173
Total expenditure		<u>281,641</u>	<u>255,647</u>	<u>537,288</u>	<u>557,173</u>
Net expenditure		<u>(61,328)</u>	<u>(6,745)</u>	<u>(68,073)</u>	<u>(47,494)</u>
Transfers between funds		(6,745)	6,745	–	–
Net movement in funds		<u>(68,073)</u>	<u>–</u>	<u>(68,073)</u>	<u>(47,494)</u>
Reconciliation of funds					
Total funds brought forward		116,131	–	116,131	163,625
Total funds carried forward		<u>48,058</u>	<u>–</u>	<u>48,058</u>	<u>116,131</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 20 to 30 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee


Statement of Financial Position


31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	14	–	1,164
Current assets			
Debtors	15	25,156	13,714
Cash at bank and in hand		<u>470,414</u>	<u>496,451</u>
		495,570	510,165
Creditors: amounts falling due within one year	17	<u>447,512</u>	<u>395,198</u>
Net current assets		<u>48,058</u>	<u>114,967</u>
Total assets less current liabilities		<u>48,058</u>	<u>116,131</u>
Net assets		<u>48,058</u>	<u>116,131</u>
Funds of the charity			
Unrestricted funds		<u>48,058</u>	<u>116,131</u>
Total charity funds	20	<u>48,058</u>	<u>116,131</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 18 December 2024, and are signed on behalf of the board by:


N Shearer (Treasurer)
Trustee


M Kinghan (Chairperson)
Trustee

The notes on pages 20 to 30 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net expenditure		(68,073)	(47,494)
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		1,164	1,472
Other interest receivable and similar income		(1,926)	(509)
Interest payable and similar charges		4,170	3,623
Accrued expenses		352	314
<i>Changes in:</i>			
Trade and other debtors		(11,442)	3,861
Trade and other creditors		(1,410)	(188)
Cash generated from operations		(77,165)	(38,921)
Interest paid		(4,170)	(3,623)
Interest received		1,926	509
Net cash used in operating activities		<u>(79,409)</u>	<u>(42,035)</u>
Net decrease in cash and cash equivalents		(79,409)	(42,035)
Cash and cash equivalents at beginning of year		197,848	239,883
Cash and cash equivalents at end of year	16	<u>118,439</u>	<u>197,848</u>

The notes on pages 20 to 30 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is NICMA, Elizabeth House, 116-118 Holywood Road, Belfast, BT4 1NY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

The charity meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Pathway fund	–	28,036	28,036
Department of Health	–	27,418	27,418
Southern Health & Social Care Trust	–	27,086	27,086
Surestart	–	22,671	22,671
Health and Social Care Board	–	106,737	106,737
Jobstart	–	–	–
Childcare Partnership	–	22,500	22,500
Northern Childcare Partnership Early Years Development Fund	–	1,000	1,000
Western Childcare Partnership Early Years Development Fund	–	–	–
Mid&East Antrim Borough Council	–	5,500	5,500
Halifax - Cost of Living	–	–	–
Halifax	–	–	–
MidUlster	–	5,445	5,445
CCP Makaton	–	2,509	2,509
	–	<u>248,902</u>	<u>248,902</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Pathway fund	–	29,791	29,791
Department of Health	–	54,836	54,836
Southern Health & Social Care Trust	–	25,787	25,787
Surestart	–	22,466	22,466
Health and Social Care Board	–	106,737	106,737
Jobstart	–	5,570	5,570
Childcare Partnership	–	22,500	22,500
Northern Childcare Partnership Early Years Development Fund	–	1,807	1,807
Western Childcare Partnership Early Years Development Fund	–	4,107	4,107
Mid&East Antrim Borough Council	–	6,050	6,050
Halifax - Cost of Living	500	–	500
Halifax	–	4,058	4,058
MidUlster	–	5,445	5,445
CCP Makaton	–	–	–
	<u>500</u>	<u>289,154</u>	<u>289,654</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Members' subscriptions	181,866	181,866	192,030	192,030
Training and service income	11,720	11,720	11,644	11,644
Publications	24,801	24,801	13,563	13,563
	<u>218,387</u>	<u>218,387</u>	<u>217,237</u>	<u>217,237</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest	<u>1,926</u>	<u>1,926</u>	<u>509</u>	<u>509</u>

8. Other income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Other income	<u>—</u>	<u>—</u>	<u>2,279</u>	<u>2,279</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Membership, training & support for childminders	415,608	101,001	516,609	534,622
Governance costs	—	20,679	20,679	22,551
	<u>415,608</u>	<u>121,680</u>	<u>537,288</u>	<u>557,173</u>

10. Analysis of support costs

	£	Total 2024 £	Total 2023 £
Staff costs	33,580	33,580	33,276
Premises	51,248	51,248	51,166
Communications and IT	7,774	7,774	9,633
General office	8,399	8,399	4,380
Governance costs	20,679	20,679	22,551
	<u>121,680</u>	<u>121,680</u>	<u>121,006</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	1,164	1,472
Fees payable for the audit of the financial statements	<u>5,837</u>	<u>5,451</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	263,885	272,092
Social security costs	17,256	17,885
Employer contributions to pension plans	<u>20,566</u>	<u>21,207</u>
	<u>301,707</u>	<u>311,184</u>

The average head count of employees during the year was 13 (2023: 15). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Number of staff	<u>13</u>	<u>15</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £95,938 (2023:£95,985).

13. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2023: £Nil). No trustee was reimbursed travel expenses in the year (2023:£Nil). No charity trustee received payment for professional or other services supplies to the charity (2023:£Nil).

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

14. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2023 and 31 March 2024	18,919
Depreciation	
At 1 April 2023	17,755
Charge for the year	1,164
At 31 March 2024	<u>18,919</u>
Carrying amount	
At 31 March 2024	—
At 31 March 2023	<u>1,164</u>

15. Debtors

	2024 £	2023 £
Trade debtors	<u>25,156</u>	<u>13,714</u>

16. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2024 £	2023 £
Cash at bank and in hand	470,414	496,451
Bank overdrafts	(351,975)	(298,603)
	<u>118,439</u>	<u>197,848</u>

17. Creditors: amounts falling due within one year

	2024 £	2023 £
Bank loans and overdrafts	351,975	298,603
Trade creditors	3,525	8,881
Accruals and deferred income	90,514	87,452
Other creditors	71	215
Credit Card	1,427	47
	<u>447,512</u>	<u>395,198</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Deferred income

	2024	2023
	£	£
At 1 April 2023	82,223	82,223
Amount released to income	(82,223)	87,822
Amount deferred in year	84,933	(87,822)
At 31 March 2024	<u>84,933</u>	<u>82,223</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £20,566 (2023: £21,207).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	109,131	220,313	(281,641)	(6,745)	41,058
Designated Fund	7,000	–	–	–	7,000
	<u>116,131</u>	<u>220,313</u>	<u>(281,641)</u>	<u>(6,745)</u>	<u>48,058</u>

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	156,625	220,525	(267,398)	(621)	109,131
Designated Fund	7,000	–	–	–	7,000
	<u>163,625</u>	<u>220,525</u>	<u>(267,398)</u>	<u>(621)</u>	<u>116,131</u>

The purpose of the designated fund is for the future website re-design costs.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
Sure Start Programmes	–	–	–	–	–
SHSCT	–	27,086	(27,086)	–	–
HSCB Funding (including Training)	–	106,737	(106,737)	–	–
Department of Health HSCB via CCP	–	27,418	(27,418)	–	–
Pathway Fund	–	28,036	(28,036)	–	–
Jobstart	–	–	–	–	–
Mid&East	–	5,500	(5,500)	–	–
Halifax	–	–	–	–	–
Mid Ulster	–	5,445	(12,190)	6,745	–
Pre-Registration	–	22,500	(22,500)	–	–
GOLD	–	13,207	(13,207)	–	–
Shantallow	–	9,059	(9,059)	–	–
Conference Fund	–	1,000	(1,000)	–	–
Training Grant	–	405	(405)	–	–
CCP Makaton	–	2,509	(2,509)	–	–
	–	<u>248,902</u>	<u>(255,647)</u>	<u>6,745</u>	–

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Sure Start Programmes	–	22,466	(22,486)	20	–
SHSCT	–	25,787	(25,787)	–	–
HSCB Funding (including Training)	–	106,737	(106,737)	–	–
Department of Health HSCB via CCP	–	54,836	(54,836)	–	–
Pathway Fund	–	28,414	(29,015)	601	–
Jobstart	–	29,791	(29,791)	–	–
Mid&East	–	5,570	(5,570)	–	–
Mid&East	–	6,050	(6,050)	–	–
Halifax	–	4,058	(4,058)	–	–
Mid Ulster	–	5,445	(5,445)	–	–
Pre-Registration	–	–	–	–	–
GOLD	–	–	–	–	–
Shantallow	–	–	–	–	–
Conference Fund	–	–	–	–	–
Training Grant	–	–	–	–	–
CCP Makaton	–	–	–	–	–
	–	<u>289,154</u>	<u>(289,775)</u>	<u>621</u>	–

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	–	–
Current assets	495,570	495,570
Creditors less than 1 year	(447,512)	(447,512)
Net assets	<u>48,058</u>	<u>48,058</u>

	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	1,164	1,164
Current assets	510,165	510,165
Creditors less than 1 year	(395,198)	(395,198)
Net assets	<u>116,131</u>	<u>116,131</u>

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Ethical standards

In common with many other businesses of our size and nature we use our auditors to prepare and submit returns to the tax authorities and assist with the preparation of the financial statements.

24. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	496,451	(26,037)	470,414
Bank overdrafts	(298,603)	(53,372)	(351,975)
	<u>197,848</u>	<u>(79,409)</u>	<u>118,439</u>

25. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the letters of offer have been, or will be, complied with and no liability is expected.

26. Related parties

There were no related party transactions incurred during the year (2023: £Nil).

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland - Charity number 102156

Annual report

COMPANY REGISTRATION NUMBER: NI025861
CHARITY REGISTRATION NUMBER: 102156

Northern Ireland Child Minding Association
Company Limited by Guarantee
Financial Statements
31 March 2024

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Northern Ireland Child Minding Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name	Northern Ireland Child Minding Association
Charity registration number	102156
Company registration number	NI025861
Principal office and registered office	NICMA Elizabeth House 116-118 Hollywood Road Belfast BT4 1NY

The trustees

N Shearer (Treasurer)	
S Gray	(Resigned 9 November 2023)
M Kinghan (Chairperson)	
L Craig	
A Dalzell	
S Gallagher	
B McConnell	
A Sizer	
R Bradley	
R Hamilton	
S Grey	(Appointed 22 November 2023)

Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN
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Bankers	Danske Bank 35 High Street Newtownards BT23 7HS
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Solicitors	Worthingtons 2 Court Street Newtownards BT23 7NX
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Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing Document

Northern Ireland Childminding Association is a company limited by guarantee governed by its updated Memorandum and Articles of Association dated 21 May 2009. Northern Ireland Childminding Association is a registered charity with the Charity Commission for Northern Ireland. Northern Ireland Childminding Association is a membership organisation with currently 1,427 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairperson and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process, they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidate's suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment.

Trustee induction and training

New Trustees undergo Induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making process, the business plan and recent financial performance of the charity. An Induction Manual is provided for Trustees.

Arrangements for setting pay and remuneration of key management personnel

The charity's directors who are the Board of Trustees (BOT) and the Senior Management Team (SMT) comprise the key management personnel of the charity. The SMT are responsible for directing, controlling, running and operating the charity on a day to day basis. All directors (BOT) give of their time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 26 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay levels in other similar size charities run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 12 members, administers the charity and meets quarterly. A Chief Executive Officer (CEO) is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Risk management

The trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that the charity faces;
- The establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Potential Risk Steps to mitigate risk

The charity lacks direction, strategy and forward planning

- Create a strategic plan which sets out the key aims, objectives and policies
- Create financial plans and budgets
- Use job plans and targets
- Monitor finances and operational performance
- Get feedback from beneficiaries and funders

Trustee body lacks relevant skills or commitment

- Review and agrees skills required
- Draw up competence framework and job descriptions
- Implement trustee training and induction
- Review and agree recruitment processes

Trustee body dominated by one or two individual, or by connected individuals

- Consider the structure of the trustee body and its independence
- Agree mechanisms to manage potential conflicts of interest
- Review and agree recruitment and appointment process in line with governing document
- Agree procedural framework for meetings and recording decisions

Conflicts of interest

- Agree protocol for disclosure of potential conflicts of interest
- Put in place procedures for standing down on certain decisions
- Review recruitment and selection processes

Ineffective organisational structure

- Use organisation chart to create a clear understanding of roles and duties
- Delegation and monitoring should be consistent with good practice and constitutional or legal requirements
- Review structure and the need for constitutional change
- Create financial systems to identify restricted funds and their application

Loss of key staff

- Succession planning
- Document systems, plans and projects
- Implement training programmes
- Agree notice period and handovers
- Review and agree recruitment processes

Reporting to trustees (accuracy, timeliness and relevance)

- Put in place proper strategic planning, objective setting and budgeting processes
- Timely and accurate project reporting

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

- Timely and accurate financial reporting
- Access and review projects and authorisation procedures
- Have regular contact between trustees and senior staff and managers

Objectives and activities

The purposes of the charity are:

(A) To promote in Northern Ireland (the area of benefit), the provision of facilities for the daily care, recreation and education of children under school age and the care and recreation of children of school age outside school hours.

(B) To advance within the area of benefit the education and training of childminders and other persons and organisations providing day care facilities for children both of school age and under school age and to conduct research into all aspects of the care, recreation and education of such children, and publish the useful results of such research.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit. The pandemic was also taken into consideration on how we delivered our services, many of which went online and staff working from home.

The strategies employed to achieve the charity's aims and objectives are to:

STRATEGIC AIMS

1. CHILDREN & CHILDCARE

I. To promote the provision of high-quality childcare and education within registered, home-based settings for children aged 0 - 14 years.

II. To encourage legal Childminding.

III. To work in effective partnerships with relevant external bodies in order to influence and develop policy.

IV. To ensure that home-based childcare is recognised and valued as beneficial to children, families, communities and government.

2. TRAINING & QUALITY

I. To provide a programme of training and quality initiatives to support and enhance the quality of home-based childcare.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

II. To deliver a high-quality training service appropriate to the lifelong learning needs and aspirations of registered Childminders in Northern Ireland.

III. To maintain a highly trained, motivated workforce appropriate to the needs of the Childminding sector.

IV. To provide a high-quality learning environment to meet the needs of all Childminders.

V. To provide support and guidance to ensure all Childminders meet minimum standard requirements.

3. SUPPORT SERVICES

I. To provide a support network to registered Childminders and approved Home Childcarers.

II. To provide a Childminding Information & Advice service to Childminders, Approved Home Childcarers, parents and those involved in early years.

III. To represent the views of the Childminding sector in order to inform the development of future childcare policy.

4. GENERAL

I. To have in place a financial strategy which will provide sufficient resources to allow NICMA to achieve its aims.

II. To recruit, support and develop staff and volunteers to ensure a motivated, efficient team, running to its full potential, which will achieve the organisations aims and objectives.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

CHILDREN & CHILDCARE

AIMS ACTIVITIES/OUTCOMES

The provision of Childminding Networks attached to 2 SureStart initiatives

- 2 Childminding Networks managed by SureStart operating according to local need.

Support the recruitment of new childminding provision in areas of identified need

- Development work in communities to promote registered Childminding as a profession; events held to provide information on Childminding as a career and promote childminding to parents especially in areas of TSN.

- Delivery of Pre-registration Briefing Sessions across Trusts; 39 sessions held with 352 prospective childminders invited and 258 attending. To create an improved public image and profile of childminding.

- To continue to update promotional information and develop new website.

Respond to current funding initiatives

- Funding applications developed and submitted.

Child minding academies delivered in Mid and East Antrim and Mid Ulster council areas delivering 24 newly registered childminders.

TRAINING & QUALITY

AIMS ACTIVITIES/OUTCOMES

Provide training to NICMA's 34 Childminding Support groups, 49 WhatsApp groups

- Training delivered to groups and SureStart Networks as required with 51 groups with 1,062 members 8 pre-registration group with 122 members.

Pre-registration Briefing for prospective Childminders.

- Delivered Pre-registration Briefing sessions across 5 Trust areas.
- PRBs 39 sessions.
- Number of people attended - 258.

Deliver Core Mandatory training to prospective childminders

- Deliver Core Mandatory training for prospective childminders in all 5 Trust areas.
- Health & Safety 15 courses.
- 184 learners invited and 155 attended.
- Safeguarding 15 courses.
- 159 learners invited and 148 attended.
- Intro Paediatric First Aid 15 courses.
- 164 learners invited and 141 attended.

Deliver Refresher Core Mandatory training to existing Childminders

Courses delivered

- Health & Safety 27 courses - 279 learners.
- Safeguarding 27 courses delivered - 291 learners.

SUPPORT SERVICES

AIMS ACTIVITIES/OUTCOMES

Maintain an up to date Information & Advice Service to all members, both in Support Groups,

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Childminding Networks, individuals, Approved Home Childcarer's and parents•Membership Services offered to 1,427 members throughout the year.

- 141 new members.

Support childminders and Approved Home Childcarers with the registration and Inspection process

- Telephone, email and group support with regard to the Minimum Standards to 2,000+ childminders.

Unregistered Childminding

- Address the issue of unregistered childminding.

Increase the % of registered childminders who are NICMA members

- To continue to update promotional information to all relevant groups / individuals.

Number surveys carried out

- 8 Completed.

Promote Website

- Ongoing updating.

Use of Social Media/communication

- Communication with members, non-members and general public. Regular updating Ezine produced bi-monthly.
- Started delivering training and Buddy groups via Zoom. A number of Whatsapp groups set up.
- Deliver AGM/Conference.

NICMA Childminding Week

- Facilitating range of events to promote and raise awareness of Childminding including press coverage.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Financial review

The financial performance for the year ended 31 March 2024 demonstrates the ongoing dedication of NICMA to advancing its charitable objectives, supported by robust financial stewardship.

Financial Performance

Total income for the year was £469,215, a decrease from £509,679 in 2023. This included £248,902 in restricted income, which primarily supported specific grant-funded programs such as those from the Department of Health and the Health and Social Care Board. Unrestricted income amounted to £220,313, predominantly driven by membership subscriptions (£181,866) and training income (£11,720). Total expenditure stood at £537,288, down slightly from £557,173 in the prior year. Of this, £255,647 was allocated to restricted programs, reflecting effective use of grant funding for targeted activities. The charity experienced a net deficit of £68,073, reducing total funds carried forward to £48,058 (2023: £116,131).

Principal Funding Sources

NICMA's operations rely significantly on grants from public bodies such as the Health and Social Care Board, as well as membership subscriptions. These sources underpin the delivery of essential services, including training, member support, and childminding programs.

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy

The trustees aim to maintain unrestricted reserves sufficient to cover six months of operating costs to ensure continuity of services. At year-end, unrestricted reserves stood at £48,058, which is below the target level due to the deficit incurred. Trustees are actively reviewing strategies to strengthen reserves through enhanced fundraising and cost management.

Financial Risks and Going Concern

The trustees have reviewed the charity's financial position and confirm its ability to continue as a going concern for the foreseeable future. However, they recognize the risks associated with reduced grant funding and are committed to diversifying income streams. The charity has no material contingent liabilities and remains in compliance with funding agreements. The trustees are confident that NICMA will continue to meet its obligations and sustain its critical role in supporting childminding services across Northern Ireland.

Norma Shearer - Treasurer

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Plans for future periods

NICMA's future plans will focus on the following areas:

- Recruitment of new childminders
- Develop recruitment strategy, incorporating the use of social media
- Retention of members
- Evaluate and enhance membership services
- Provide personal support to all members
- Consider the development of new Childminding Networks
- Quality Improvement within the sector
- Using the State of the Childminding Sector 2017 report, use evidence to develop funding applications to offer a range of training and quality assurance

Underpinning all of the above will be a need to continue to source funding for current initiatives as well as new projects.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:


- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 18 December 2024 and signed on behalf of the board of trustees by:


N Shearer (Treasurer)
Trustee


M Kinghan (Chairperson)
Trustee

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland - Charity number 102156

Annual return

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association

Year ended 31 March 2024

Opinion

We have audited the financial statements of Northern Ireland Child Minding Association (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion 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 incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted 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 our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of a similar size and nature, the charity uses its auditors to assist with the preparation of their organisation's financial statements.

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 charity's ability to continue as a going concern for a period of at least twelve months from 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.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2024

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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; 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.
-

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2024

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK). Those standards require us to comply with the Financial Reporting Council's (FRC's) Ethical Standard for Auditors', in the circumstances set out in note 23 to the financial statements.

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 the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2024

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, 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 to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2024

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

- Identify and assess the risks of material misstatement of the 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 appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 in 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 our 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.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2024

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.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

18 December 2024

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland - Charity number 102156

Accounts

Northern Ireland Child Minding Association

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Charitable activities	5	500	289,154	289,654	285,889
Other trading activities	6	217,237	–	217,237	233,160
Investment income	7	509	–	509	40
Other income	8	2,279	–	2,279	–
Total income		<u>220,525</u>	<u>289,154</u>	<u>509,679</u>	<u>519,089</u>
Expenditure					
Expenditure on charitable activities	9	267,398	289,775	557,173	496,497
Total expenditure		<u>267,398</u>	<u>289,775</u>	<u>557,173</u>	<u>496,497</u>
Net (expenditure)/income		<u>(46,873)</u>	<u>(621)</u>	<u>(47,494)</u>	<u>22,592</u>
Transfers between funds		(621)	621	–	–
Net movement in funds		<u>(47,494)</u>	<u>–</u>	<u>(47,494)</u>	<u>22,592</u>
Reconciliation of funds					
Total funds brought forward		163,625	–	163,625	141,033
Total funds carried forward		<u>116,131</u>	<u>–</u>	<u>116,131</u>	<u>163,625</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 21 to 31 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

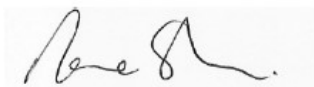
Statement of Financial Position

31 March 2023

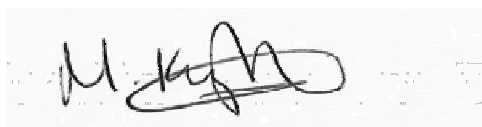
	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	14	1,164	2,636
Current assets			
Debtors	15	13,714	17,575
Cash at bank and in hand		496,451	440,870
		<u>510,165</u>	<u>458,445</u>
Creditors: amounts falling due within one year	17	<u>395,198</u>	<u>297,456</u>
Net current assets		114,967	160,989
Total assets less current liabilities		<u>116,131</u>	<u>163,625</u>
Net assets		<u>116,131</u>	<u>163,625</u>
Funds of the charity			
Unrestricted funds		116,131	163,625
Total charity funds	20	<u>116,131</u>	<u>163,625</u>

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 13 December 2023, and are signed on behalf of the board by:



N Shearer (Treasurer)
Trustee



M Kinghan (Chairperson)
Trustee

The notes on pages 21 to 31 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Statement of Cash Flows

Year ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net (expenditure)/income		(47,494)	22,592
<i>Adjustments for:</i>			
Depreciation of tangible fixed assets		1,472	1,571
Other interest receivable and similar income		(509)	(40)
Interest payable and similar charges		3,623	3,903
Accrued expenses/(income)		314	(7,431)
<i>Changes in:</i>			
Trade and other debtors		3,861	9,502
Trade and other creditors		(188)	(8,008)
Cash generated from operations		(38,921)	22,089
Interest paid		(3,623)	(3,903)
Interest received		509	40
Net cash (used in)/from operating activities		(42,035)	18,226
Net (decrease)/increase in cash and cash equivalents		(42,035)	18,226
Cash and cash equivalents at beginning of year		239,883	221,657
Cash and cash equivalents at end of year	16	<u>197,848</u>	<u>239,883</u>

The notes on pages 21 to 31 form part of these financial statements.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is NICMA, Elizabeth House, 116-118 Holywood Road, Belfast, BT4 1NY.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

The charity meets the definition of a public benefit entity under FRS 102.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - 25% straight line

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

The Charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Pathway fund	–	29,791	29,791
Department of Health	–	54,836	54,836
Southern Health & Social Care Trust	–	25,787	25,787
Surestart	–	22,466	22,466
Health and Social Care Board	–	106,737	106,737
Jobstart	–	5,570	5,570
Childcare Partnership	–	22,500	22,500
Southern Childcare Partnership Early Years Development Fund	–	–	–
Northern Childcare Partnership Early Years Development Fund	–	1,807	1,807
Western Childcare Partnership Early Years Development Fund	–	4,107	4,107
Mid&East Antrim Borough Council	–	6,050	6,050
Halifax - Cost of Living	500	–	500
Halifax	–	4,058	4,058
MidUlster	–	5,445	5,445
	<u>500</u>	<u>289,154</u>	<u>289,654</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Pathway fund	–	29,791	29,791
Department of Health	–	54,836	54,836
Southern Health & Social Care Trust	–	24,809	24,809
Surestart	–	22,291	22,291
Health and Social Care Board	–	106,737	106,737
Jobstart	–	3,239	3,239
Childcare Partnership	–	22,500	22,500
Southern Childcare Partnership Early Years Development Fund	–	10,692	10,692
Northern Childcare Partnership Early Years Development Fund	–	4,044	4,044
Western Childcare Partnership Early Years Development Fund	–	4,750	4,750
Mid&East Antrim Borough Council	–	2,200	2,200
Halifax - Cost of Living	–	–	–
Halifax	–	–	–
MidUlster	–	–	–
	<u>–</u>	<u>285,889</u>	<u>285,889</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Members' subscriptions	192,030	192,030	205,375	205,375
Training and service income	11,644	11,644	13,738	13,738
Publications	13,563	13,563	14,047	14,047
	<u>217,237</u>	<u>217,237</u>	<u>233,160</u>	<u>233,160</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest	509	509	40	40

8. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	2,279	2,279	–	–

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Membership, training & support for childminders	436,167	98,455	534,622	454,790
Governance costs	–	22,551	22,551	41,707
	<u>436,167</u>	<u>121,006</u>	<u>557,173</u>	<u>496,497</u>

10. Analysis of support costs

	£	Total 2023 £	Total 2022 £
Staff costs	33,276	33,276	32,297
Premises	51,166	51,166	51,275
Communications and IT	9,633	9,633	7,374
General office	4,380	4,380	6,221
Governance costs	22,551	22,551	41,707
	<u>121,006</u>	<u>121,006</u>	<u>138,874</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):	2023	2022
	£	£
Depreciation of tangible fixed assets	1,472	1,571
Fees payable for the audit of the financial statements	<u>5,451</u>	<u>4,788</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	272,092	261,427
Social security costs	17,885	17,089
Employer contributions to pension plans	<u>21,207</u>	<u>21,853</u>
	<u>311,184</u>	<u>300,369</u>

The average head count of employees during the year was 15 (2022: 15).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £95,985 (2022:£102,617).

13. Trustee remuneration and expenses

The charity trustees were not paid or received any other benefits from employment with the Charity in the year (2022: £Nil). No trustee was reimbursed travel expenses in the year (2022:£Nil).No charity trustee received payment for professional or other services supplies to the charity (2022:£Nil).

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

14. Tangible fixed assets

	Fixtures and fittings £
Cost	
At 1 April 2022 and 31 March 2023	18,919
Depreciation	
At 1 April 2022	16,283
Charge for the year	1,472
At 31 March 2023	<u>17,755</u>
Carrying amount	
At 31 March 2023	<u>1,164</u>
At 31 March 2022	<u>2,636</u>

15. Debtors

	2023 £	2022 £
Trade debtors	13,714	17,191
Prepayments and accrued income	–	384
	<u>13,714</u>	<u>17,575</u>

16. Cash and cash equivalents

Cash and cash equivalents comprise the following:

	2023 £	2022 £
Cash at bank and in hand	496,451	440,870
Bank overdrafts	(298,603)	(200,987)
	<u>197,848</u>	<u>239,883</u>

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	298,603	200,987
Trade creditors	8,881	3,474
Accruals and deferred income	87,452	92,737
Other creditors	215	215
Credit Card	47	43
	<u>395,198</u>	<u>297,456</u>

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

18. Deferred income

	2023	2022
	£	£
At 1 April 2022	82,223	88,594
Amount released to income	87,822	(88,594)
Amount deferred in year	(87,822)	87,822
At 31 March 2023	<u>82,223</u>	<u>87,822</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £21,207 (2022: £21,853).

20. Analysis of charitable funds

Unrestricted funds

	At				At 31 March
	1 April 2022	Income	Expenditure	Transfers	2023
	£	£	£	£	£
General funds	156,625	220,525	(267,398)	(621)	109,131
Designated Fund	7,000	–	–	–	7,000
	<u>163,625</u>	<u>220,525</u>	<u>(267,398)</u>	<u>(621)</u>	<u>116,131</u>

	At				At 31 March
	1 April 2021	Income	Expenditure	Transfers	2022
	£	£	£	£	£
General funds	134,033	233,200	(210,608)	–	156,625
Designated Fund	7,000	–	–	–	7,000
	<u>141,033</u>	<u>233,200</u>	<u>(210,608)</u>	<u>–</u>	<u>163,625</u>

The purpose of the designated fund is for the future website re-design costs.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
Sure Start Programmes	–	22,466	(22,486)	20	–
SHSCT	–	25,787	(25,787)	–	–
HSCB Funding (including Training)	–	106,737	(106,737)	–	–
Department of Health	–	54,836	(54,836)	–	–
HSCB via CCP	–	28,414	(29,015)	601	–
Pathway Fund	–	29,791	(29,791)	–	–
Jobstart	–	5,570	(5,570)	–	–
Mid&East	–	6,050	(6,050)	–	–
Halifax	–	4,058	(4,058)	–	–
Mid Ulster	–	5,445	(5,445)	–	–
	–	<u>289,154</u>	<u>(289,775)</u>	<u>621</u>	–

	At 1 April 2021	Income	Expenditure	Transfers	At 31 March 2022
	£	£	£	£	£
Sure Start Programmes	–	23,791	(23,791)	–	–
SHSCT	–	24,809	(24,809)	–	–
HSCB Funding (including Training)	–	106,737	(106,737)	–	–
Department of Health	–	54,836	(54,836)	–	–
HSCB via CCP	–	41,986	(41,986)	–	–
Pathway Fund	–	29,791	(29,791)	–	–
Jobstart	–	1,739	(1,739)	–	–
Mid&East	–	2,200	(2,200)	–	–
Halifax	–	–	–	–	–
Mid Ulster	–	–	–	–	–
	–	<u>285,889</u>	<u>(285,889)</u>	–	–

Northern Ireland Child Minding Association

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	1,164	1,164
Current assets	510,165	510,165
Creditors less than 1 year	(395,198)	(395,198)
Net assets	116,131	116,131

	Unrestricted Funds	Total Funds
	£	£
Tangible fixed assets	2,636	2,636
Current assets	458,445	458,445
Creditors less than 1 year	(297,456)	(297,456)
Net assets	163,625	163,625

22. Taxation

The Company is a registered charity, and as such is entitled to tax exemptions on income and profits in furtherance of the charity's primary objectives.

23. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	440,870	55,581	496,451
Bank overdrafts	(200,987)	(97,616)	(298,603)
	<u>239,883</u>	<u>(42,035)</u>	<u>197,848</u>

24. Contingencies

A contingent liability exists to repay grants received should certain conditions not be fulfilled by the charity. In the opinion of the Trustees, the terms of the letters of offer have been, or will be, complied with and no liability is expected.

25. Related parties

There were no related party transactions incurred during the year (2022: £Nil)

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland - Charity number 102156

Annual report

Northern Ireland Child Minding Association
Company Limited by Guarantee
Financial Statements
31 March 2023

Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

Northern Ireland Child Minding Association

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	Northern Ireland Child Minding Association
Charity registration number	102156
Company registration number	NI025861
Principal office and registered office	NICMA Elizabeth House 116-118 Holywood Road Belfast BT4 1NY

The trustees

	N Shearer (Treasurer)	
	S Gray	(Resigned 9 November 2023)
	K Hanna	(Resigned 18 November 2022)
	C Cooke	(Resigned 18 November 2022)
	M Kinghan (Chairperson)	
	L Craig	
	A Dalzell	
	S Gallagher	
	B McConnell	
	A Sizer	
Company secretary	A Dalzell	
Auditor	Finegan Gibson Ltd Chartered accountants & statutory auditor Causeway Tower 9 James Street South Belfast BT2 8DN	
Bankers	Danske Bank 35 High Street Newtownards BT23 7HS	
Solicitors	Worthingtons 2 Court Street Newtownards BT23 7NX	

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Structure, governance and management

Governing Document

Northern Ireland Childminding Association is a company limited by guarantee governed by its updated Memorandum and Articles of Association dated 21 May 2009. Northern Ireland Childminding Association is a registered charity with the Charity Commission for Northern Ireland. Northern Ireland Childminding Association is a membership organisation with currently 1700 members each of whom agrees to contribute £1 in the event of the charity winding up.

Appointment of trustees

The Chairperson and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process, they are made aware of a Trustees' legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment.

Trustee induction and training

New Trustees undergo Induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making process, the business plan and recent financial performance of the charity. An Induction Manual is provided for Trustees.

Arrangements for setting pay and remuneration of key management personnel

The charities directors who are the Board of Trustees (BOT) and the Senior Management Team (SMT) comprise the key management personnel of the charity. The SMT are responsible for directing, controlling, running and operating the charity on a day to day basis. All directors (BOT) give of their Time freely and no director received remuneration in the year. Details of directors' expenses and related party transactions are disclosed in note 12 to the accounts.

The pay of the senior staff is reviewed annually and normally increased in accordance with average earnings. In view of the nature of the charity, the directors benchmark against pay level in other similar size charities run on a voluntary basis. The remuneration bench-mark is the mid-point of the range paid for similar roles adjusted for a weighting of up to 30% for any additional responsibilities. If recruitment has proven difficult in the recent past a market addition is also paid with the pay maximum no greater than the highest benchmarked salary for a comparable role.

Organisation structure and how charity makes decisions

The board of trustees, which can have up to 12 members, administers the charity and meets quarterly. A Chief Executive Officer (CEO) is appointed by the trustees to manage the day-to-day operations of the charity. To facilitate effective operations, the CEO has delegated authority, within terms of delegation approved by the trustees, for operational matters including finance, employment and direct charitable activities.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Risk management

The trustees have a risk management strategy which comprises:

- an annual review of the principal risks and uncertainties that the charity faces;
- the establishment of policies, systems and procedures to mitigate those risks identified in the annual review; and
- the implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.

Potential Risk Steps to mitigate risk

The charity lacks direction strategy and forward planning:

- Create a strategic plan which sets out the key aims, objectives and policies
- Create financial plans and budgets
- Use job plans and targets
- Monitor finances and operational performance
- Get feedback from beneficiaries and funders

Trustee body lacks relevant skills or commitment

- Review and agrees skills required
- Draw up competence framework and job descriptions
- Implement trustee training and induction
- Review and agree recruitment processes

Trustee body dominated by one or two individual, or by connected individuals

- Consider the structure of the trustee body and its independence
- Agree mechanisms to manage potential conflicts of interest
- Review and agree recruitment and appointment process in line with governing document
- Agree procedural framework for meetings and recording decisions

Conflicts of interest

- Agree protocol for disclosure of potential conflicts of interest
- Put in place procedures for standing down on certain decisions
- Review recruitment and selection processes

Ineffective organisational structure

- Use organisation chart to create a clear understanding of roles and duties
- Delegation and monitoring should be consistent with good practice and constitutional or legal requirements
- Review structure and the need for constitutional change
- Create financial systems to identify restricted funds and their application

Loss of key staff

- Succession planning
- Document systems, plans and projects
- Implement training programmes
- Agree notice period and handovers

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

- Review and agree recruitment processes

Reporting to trustees (accuracy, timeliness and relevance)

- Put in place proper strategic planning, objective setting and budgeting processes
- Timely and accurate project reporting
- Timely and accurate financial reporting
- Access and review projects and authorisation procedures
- Have regular contact between trustees and senior staff and managers

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Objectives and activities

The purposes of the charity are:

(A) To promote in Northern Ireland (the area of benefit) the provision of facilities for the daily care, recreation and education of children under school age and the care and recreation of children of school age outside school hours.

(B) To advance within the area of benefit the education and training of childminders and other persons and organisations providing day care facilities for children both of school age and under school age and to conduct research into all aspects of the care, recreation and education of such children, and publish the useful results of such research.

In shaping our objectives for the year and planning our activities, the trustees have considered the Charity Commission's guidance on public benefit. The pandemic was also taken into consideration on how we delivered our services, many of which went online and staff working from home.

The strategies employed to achieve the charity's aims and objectives are to:

STRATEGIC AIMS

1. CHILDREN & CHILDCARE

- I. To promote the provision of high-quality childcare and education within registered, home based settings for children aged 0 - 14 years
- II. To encourage legal Childminding
- III. To work in effective partnerships with relevant external bodies in order to influence and develop policy
- IV. To ensure that home-based childcare is recognised and valued as beneficial to children, families, communities and government

2. TRAINING & QUALITY

- I. To provide a programme of training and quality initiatives to support and enhance the quality of home-based childcare
- II. To deliver a high-quality training service appropriate to the lifelong learning needs and aspirations of registered Childminders in Northern Ireland.
- III. To maintain a highly trained, motivated workforce appropriate to the needs of the Childminding sector.
- IV. To provide a high-quality learning environment to meet the needs of all Childminders.
- V. To provide support and guidance to ensure all Childminders meet minimum standard requirements

3. SUPPORT SERVICES

- I. To provide a support network to registered Childminders and approved Home Childcarers
- II. To provide a Childminding Information & Advice service to Childminders, Approved Home Childcarers, parents and those involved in early years
- III. To represent the views of the Childminding sector in order to inform the development of future childcare policy

4. GENERAL

- I. To have in place a financial strategy which will provide sufficient resources to allow NICMA to achieve its aims
- II. To recruit, support and develop staff and volunteers to ensure a motivated, efficient team, running to its full potential, which will achieve the organisations aims and objectives

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Achievements and performance

CHILDREN & CHILDCARE

AIMS ACTIVITIES/OUTCOMES

The provision of Childminding Networks attached to 2 SureStart initiatives

- 2 Childminding Networks managed by SureStart operating according to local need

Support the recruitment of new childminding provision in areas of identified need

- Development work in communities to promote registered Childminding as a profession; events held to provide information on Childminding as a career and promote childminding to parents especially in areas of TSN.

- Delivery of Pre-registration Briefing Sessions

Across Trusts; 40 sessions held with 367 prospective childminders invited and 256 attending.

To create an improved public image and profile of childminding

- To continue to update promotional information and develop new website

Respond to current funding initiatives

- Funding applications developed and submitted

TRAINING & QUALITY

AIMS ACTIVITIES/OUTCOMES

Provide training to NICMA's 34 Childminding Support groups, 49 WhatsApp groups

- Training delivered to groups and SureStart Networks as required 34 Support groups held across Northern Ireland with 533 members. 49 Whatsapp groups with 1,047 members 9 pre-registration groups with 116 members

Pre-registration Briefing for prospective Childminders

- Delivered Pre -registration Briefing sessions across 5 Trust areas
- PRBs 40 sessions
- Number of people attended - 256

Deliver Core Mandatory training to prospective childminders

- Deliver Core Mandatory training for prospective childminders in all 5 Trust areas
- Health & Safety 15 courses
- 129 learners invited and 111 attended
- Safeguarding 15 courses
- 146 learners invited and 127 attended
- Intro Paediatric First Aid 15 courses
- 124 learners invited and 106 attended

Deliver Refresher Core Mandatory training to existing Childminders

Courses delivered

- Health & Safety 30 courses - 360 learners
- Safeguarding 34 courses delivered - 398 learners

Submit grant applications for training opportunities

- Northern Childcare Partnership
- Southern Childcare Trust
- Western Childcare Trust

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

SUPPORT SERVICES

AIMS ACTIVITIES/OUTCOMES

Maintain an up to date Information & Advice Service to all members, both in Support Groups, Childminding Networks, individuals, Approved Home Childcarer's and parents

- Membership Services offered to 1522 members throughout the year
- 116 new members

Support childminders and Approved Home Childcarers with the registration and Inspection process

- Telephone, email and group support with regard to the Minimum Standards to 2,000+ childminders

Unregistered Childminding

- Address the issue of unregistered childminding

Increase the % of registered childminders who are NICMA members

- To continue to update promotional information to all relevant groups / individuals

Number surveys carried out

- 36 Completed

Promote Website

- Ongoing updating

Use of Social Media/communication

- Communication with members, non-members and general public. Regular updating Ezine produced bi-monthly
- Started delivering training and Buddy groups via Zoom. A number of Whatsapp groups set up
- Deliver AGM/Conference

NICMA Childminding Week

- Facilitating range of events to promote and raise awareness of Childminding including press coverage

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Financial review

The Department of Health offers support towards our core services. The Health and Social Care Board, who continued with their support towards Childminding, Development and supported the development of new childminders into the sector by providing funds which enabled NICMA to deliver and facilitate core training in the 3 key areas; Thus, enabling prospective childminders to meet the requirements of the Minimum Standards for registration.

The Department of Education, who through the Childcare Partnerships, continued to support Childminding Networks in selected Sure Start areas.

The grant income represented 56% of our total income in the year.

Other income generated from members in the form of membership fees and publication sales represented a further 42% of the annual total.

The remaining 2% of NICMA's income was generated from the sale of Publications and within the Training Department in the form of fees from both training candidates attending core training courses and from self-funding childminders adding to their continuous professional development (CPD)

Investment powers and policy

The trustees, having regard to the liquidity requirements of the charity, have kept available funds in an interest-bearing deposit account and seek to achieve a rate on deposit which matches or exceeds inflation measured by the retail prices index.

Reserves policy and going concern

Reserves are utilised to bridge the timing gap between spending and receiving of income and to cover short term bridging finance; this is becoming a more frequent occurrence in delivering grant aided functions. Holding adequate reserves safeguards the provision of our services in the event of unexpected significant financial pressures. The trustees are confident that the level of reserves for such eventualities as outlined above should not impact on our ability to service our commitment to have available three to six months expenditure as outlined by the charities commission. For the year ended 31 March 2023 the value of meeting the three to six month obligations would be between £109,804 and £585,592.

Total reserves held at 31 March 2023 amounted to £116,130. Unrestricted reserves freely available to spend in line with the charity's objects therefore excluding fixed assets, restricted reserves and designated reserves amounted to £114,967 which is in line with target level.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Plans for future periods

NICMA's future plans will focus on the following areas:

- Recruitment of new childminders
- Develop recruitment strategy, incorporating the use of social media
- Retention of members
- Evaluate and enhance membership services
- Provide personal support to all members
- Consider the development of new Childminding Networks
- Quality Improvement within the sector
- Using the State of the Childminding Sector 2017 report, use evidence to develop funding applications to offer a range of training and quality assurance

Underpinning all of the above will be a need to continue to source funding for current initiatives as well as new projects.

Report Summary

To conclude NICMA's total income dropped in the year by £9410 (1.8%), mainly due to a decrease in other trading activities income. Overall expenditure increased by £60,677, due to a 96 % increase in insurance costs. This left a deficit for the year of £47,495 (2022: £22,592). The increased in insurance costs was unprecedented and the SMT and BOT agreed to use reserves to fund this increase for this year. Due to prudent practices by NICMA BOT and SMT, the organization had accumulated reserves which allowed the organization to continue to provide support to our membership base and promote best practice in the sector, in the current financial climate. The Board of Trustees and Senior Management Team have agreed to source additional revenue streams going forward in order to continue the essential work that is carried out by the organization for childminders, children and parents in Northern Ireland.

Trustees' responsibilities statement

The trustees, who are also directors for the purposes of company law, are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the charity trustees to prepare financial statements for each year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the income and expenditure, for that period.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

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 Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

Each of the persons who is a trustee at the date of approval of this report confirms that:

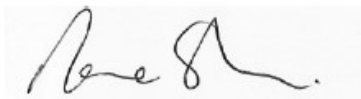
- so far as they are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- they have taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

The auditor is deemed to have been re-appointed in accordance with section 487 of the Companies Act 2006.

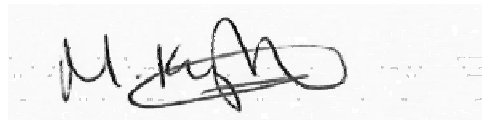
Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 13 December 2023 and signed on behalf of the board of trustees by:



N Shearer (Treasurer)
Trustee



M Kinghan (Chairperson)
Trustee

NORTHERN IRELAND CHILDMINDING ASSOCIATION

Northern Ireland - Charity number 102156

Annual return

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association

Year ended 31 March 2023

Opinion

We have audited the financial statements of Northern Ireland Child Minding Association (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities (including income and expenditure account), statement of financial position, statement of cash flows and the related notes, including a 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion 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 incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted 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 our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out below, 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.

In common with many other organisations of a similar size and nature, the charity uses its auditors to assist with the preparation of their organisation's financial statements.

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 charity's ability to continue as a going concern for a period of at least twelve months from 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.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2023

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. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; 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; 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2023

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement, the trustees (who are also the directors for the purposes of company law) 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 the trustees 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 the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2023

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, 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 to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance including the design of the remuneration policies, key drivers for directors' remuneration, bonus levels and performance targets;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether management were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether management have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations.
- the matters discussed among the audit engagement team including significant component audit teams and relevant internal specialists, including tax and valuations specialists regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks in operation, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included ongoing compliance with the UK Companies Act and tax legislation. In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental for their ability to operate or to avoid a material penalty.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2023

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

- Identify and assess the risks of material misstatement of the 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 appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud 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 internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the 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 in 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 our 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.

Northern Ireland Child Minding Association

Company Limited by Guarantee

Independent Auditor's Report to the Members of Northern Ireland Child Minding Association *(continued)*

Year ended 31 March 2023

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.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. 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.



Paul Dolan FCA (Senior Statutory Auditor)

For and on behalf of
Finegan Gibson Ltd
Chartered accountants & statutory auditor
Causeway Tower
9 James Street South
Belfast
BT2 8DN

13 December 2023