Dromore Childcare Centre

Northern Ireland · Charity number 103437

Details

Known as	Dromore Community Playgroup
Status	Received
Registered	2015-08-11
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	14 Omagh Road Dromore Co Tyrone Bt78 3ah BT78 3AH
Phone	02882897878
Email	dromorecom.playgroup@gmail.com

Activities

Purposes: The Charity's purposes are specifically restricted to the following:- To enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by: (a) offering appropriate play and educational facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the Charity, ensuring that the Charity offers opportunities for all children, regardless of ability, religion, culture, race or means; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local community; (c) providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays; (d) supporting the values and principles of Early Years.

What the charity does: The advancement of education

How the charity works: Cross-border/cross-community,Cultural,Education/training,Playgroup/after schools,Sport/recreation

Who the charity helps: Ethnic minorities,Learning disabilities,Parents,Physical disabilities,Preschool (0-5 year olds),Sensory disabilities,Travellers

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£116,983	£107,240	£0	5
2024-08-31	£108,951	£105,756	£0	5

Trustees

Name	Role	Appointed
Bernadette Mcnabb		
Brenda Mckenna		
Martin Mccarney		
Matthew Mcnulty		
Mrs Alicia Mannion		
Mrs Cara Smyth Murray		
Mrs Deirdre Mcaloon		
Mrs Donna Mclaughlin		
Mrs Natasha Armstrong		
Mrs Pamela Mccaskie		

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Dromore Childcare Centre

Northern Ireland - Charity number 103437

Accounts

Dromore Childcare Centre

Statement of Financial Activities
for the Year Ended 31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		900	-	900	-
Charitable activities					
Playgroup		6,611	103,756	110,367	102,835
Other trading activities	2	5,643	-	5,643	6,043
Investment income	3	73	-	73	73
Total		13,227	103,756	116,983	108,951
EXPENDITURE ON					
Charitable activities					
Playgroup		23,238	84,002	107,240	105,756
NET INCOME/(EXPENDITURE)		(10,011)	19,754	9,743	3,195
RECONCILIATION OF FUNDS					
Total funds brought forward		95,516	6,006	101,522	98,327
TOTAL FUNDS CARRIED FORWARD		85,505	25,760	111,265	101,522

The notes form part of these financial statements

Dromore Childcare Centre

Balance Sheet
31 August 2025

	Notes	Unrestricted fund £	Restricted fund £	31.8.25 Total funds £	31.8.24 Total funds £
FIXED ASSETS					
Tangible assets	7	38,322	10,006	48,328	45,676
CURRENT ASSETS					
Debtors	8	3,170	-	3,170	-
Cash at bank		45,653	15,754	61,407	58,714
		48,823	15,754	64,577	58,714
CREDITORS					
Amounts falling due within one year	9	(1,640)	-	(1,640)	(2,868)
NET CURRENT ASSETS		47,183	15,754	62,937	55,846
TOTAL ASSETS LESS CURRENT LIABILITIES		85,505	25,760	111,265	101,522
NET ASSETS		85,505	25,760	111,265	101,522
FUNDS	10				
Unrestricted funds				85,505	95,516
Restricted funds				25,760	6,006
TOTAL FUNDS				111,265	101,522

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 August 2025

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

The financial statements were approved by the Board of Trustees and authorised for issue on .....19-5-26..... and were signed on its behalf by:

A. Mc

.....
A Mannion - Trustee

The notes form part of these financial statements

Dromore Childcare Centre

Northern Ireland - Charity number 103437

Accounts

Dromore Childcare Centre

Statement of Financial Activities
for the Year Ended 31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Charitable activities					
Playgroup		102,835	-	102,835	107,166
Other trading activities	2	6,043	-	6,043	8,219
Investment income	3	73	-	73	7
Total		108,951	-	108,951	115,392
EXPENDITURE ON					
Charitable activities					
Playgroup		105,756	-	105,756	104,052
NET INCOME		3,195	-	3,195	11,340
RECONCILIATION OF FUNDS					
Total funds brought forward		92,321	6,006	98,327	86,987
TOTAL FUNDS CARRIED FORWARD		95,516	6,006	101,522	98,327

The notes form part of these financial statements

Dromore Childcare Centre

Balance Sheet
31 August 2024

	Notes	Unrestricted fund £	Restricted fund £	31.8.24 Total funds £	31.8.23 Total funds £
FIXED ASSETS					
Tangible assets	7	39,670	6,006	45,676	46,389
CURRENT ASSETS					
Cash at bank		58,714	-	58,714	56,104
CREDITORS					
Amounts falling due within one year	8	(2,868)	-	(2,868)	(4,166)
NET CURRENT ASSETS		55,846	-	55,846	51,938
TOTAL ASSETS LESS CURRENT LIABILITIES		95,516	6,006	101,522	98,327
NET ASSETS		95,516	6,006	101,522	98,327
FUNDS	9				
Unrestricted funds				95,516	92,321
Restricted funds				6,006	6,006
TOTAL FUNDS				101,522	98,327

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

(a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

(b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

continued...

Balance Sheet - continued
31 August 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on ...23 may 2025..... and were signed on its behalf by:

Eimear Colton.
.....
E Colton - Trustee

The notes form part of these financial statements

Dromore Childcare Centre

Northern Ireland - Charity number 103437

Accounts

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

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2023, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2023	2023	2023	2022
Income & Endowments from:		£	£	£	£
Donations & Legacies	A1	102,266	5,500	**107,766**	90,216
Charitable activities	A2	7,208	-	**7,208**	6,037
Investments	A4	7	-	**7**	7
Total income	**A**	**109,481**	**5,500**	**114,981**	**96,260**
Expenditure on:					
Charitable activities	B2	103,641	-	**103,641**	92,987
Total expenditure	**B**	**103,641**	**-**	**103,641**	**92,987**
Net income for the year		**5,840**	**5,500**	**11,340**	**3,273**
Net income after transfers	**A-B-C**	**5,840**	**5,500**	**11,340**	**3,273**
Net movement in funds		**5,840**	**5,500**	**11,340**	**3,273**
Reconciliation of funds:-	**E**				
Total funds brought forward		80,981	6,006	**86,987**	83,714
Total funds carried forward		**86,821**	**11,506**	**98,327**	**86,987**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

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

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

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

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

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

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

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

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

	2023	2022
	£	£
Surplus for the year :-		
Net excess of income over expenditure from operations before tax	11,340	3,273
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activites	**11,340**	**3,273**
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	-	-
Net Movement in funds before taxation	**11,340**	**3,273**
Funds generated in the year as shown on Statement of Financial Activities	**11,340**	**3,273**

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

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

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

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

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

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

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

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

Revenue accumulated funds

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

Summary of funds

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

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

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

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

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

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

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

Dromore Childcare Centre - Balance Sheet as at 31 August 2023

	Note	SORP Ref		2023 £		2022 £
Fixed assets		A				
Tangible assets	9	A2		46,389		47,560
Current assets		B				
Debtors	10	B2	-		1,858	
Cash at bank and in hand		B4	56,103		39,585	
Total current assets			56,103		41,443	
Creditors: amounts falling due within one year	11	C1	(4,165)		(2,016)	
Net current assets				51,938		39,427
The total net assets of the charity				**98,327**		**86,987**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	17	D2	11,506		6,006	
				11,506		6,006
Unrestricted Funds						
Unrestricted Revenue Funds	17	D3	86,821		80,981	
				86,821		80,981
Designated Funds						
Total charity funds				**98,327**		**86,987**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

Dromore Childcare Centre - Balance Sheet as at 31 August 2023

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Eimear Colton.

Eimear Colton
Trustee
Approved by the board of trustees on 30 April 2024

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

Dromore Childcare Centre

Notes to the Accounts for the year ended 31 August 2023

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

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

Going Concern

The charitable activities are entirely dependent on continuing grant aid. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have considered the reliability of these funding streams. The Trustees also note that the charity opened its doors to its beneficiaries from 1 September 2020. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Risks include the uncertain nature of the funding streams, being grants and donations from government and non-government bodies, and revenues from small trading activities and fund-raiser events. There is also risk to the income of the charity due to the financial pressures the COVID 91 pandemic brought to government spending, together with the support mechanisms the government has brought in to help protect the economy from the current tide of rising energy prices. The charity recognises there is a risk of government cut backs which may impact on their funding. However, the government are committed to maintaining public services and public spending so an assumption includes the continuation of this level of grant income from WELB.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	not depreciated
Equipment, fixture and fittings	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Notes to the Accounts for the year ended 31 August 2023

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy,in order to reflect the dimunition in the asset,a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at the transaction price (usually invoice price), and recognised in the period in which they were incurred.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity offers access to a defined contribution pension scheme through NEST. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity does not have any financial instruments other than cash at the bank as detailed above.

5 Net surplus before tax in the financial year

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

6 Staff costs and emoluments

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

Numbers of full time employees or full time equivalents	2023	2022
The average number of total staff employed in the year was	4	4
The average number of part time staff employed in the year was	2	2
The average number of full time staff employed in the year was	4	3
The estimated full time equivalent number of all staff employed in the year was	6	4
The estimated equivalent number of full time staff deployed in different activities in the year was:-		
Engaged on charitable activities	5	3
Engaged on management and administration	1	1
The estimated full time equivalent number of all staff employed as above	6	4

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee

The remuneration in the year year was	24,387	21,000
Pension contributions paid by the employer	488	443
Total remuneration package included in total salaries	24,875	21,443

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme under the new NEST scheme, the costs of which to the charity were £1,018 in the year.

The costs and liabilities of such a scheme are allocated to unrestricted funds.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

Current Year	Land and Buildings	Equipment, fixtures and fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2022	41,706	20,593	-	62,299
Additions	-	-	-	-
At 31 August 2023	41,706	20,593	-	62,299

Notes to the Accounts for the year ended 31 August 2023

Depreciation				
At 1 September 2022	-	14,739	-	14,739
Charge for the year	-	1,171	-	1,171
At 31 August 2023	**-**	**15,910**	**-**	**15,910**
Net book value				
At 31 August 2023	**41,706**	**4,683**	**-**	**46,389**
At 31 August 2022	**41,706**	**5,854**	**-**	**47,560**

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

10 Debtors

	2023	2022
	£	£
Trade debtors	-	200
Prepayments and accrued income	-	1,658
	-	**1,858**

11 Creditors: amounts falling due within one year

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

12 Loans to trustees included in debtors

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

Notes to the Accounts for the year ended 31 August 2023

13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of any trustees during the year.

14 Income and Expenditure account summary

	2023	2022
	£	£
At 1 September 2022	86,987	83,714
Surplus after tax for the year	11,340	3,273
At 31 August 2023	**98,327**	**86,987**

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2023	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	46,389	-	-	**46,389**
Current Assets	44,597		11,506	**56,103**
Current Liabilities	(4,165)	-	-	**(4,165)**
	86,821	**-**	**11,506**	**98,327**

At 1 September 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	47,560	-	-	**47,560**
Current Assets	35,437	-	6,006	**41,443**
Current Liabilities	(2,016)	-	-	**(2,016)**
	80,981	**-**	**6,006**	**86,987**

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

	Funds brought forward from 2022	Movement in funds in 2023	Transfers between funds in 2023	Funds carried forward to 2024
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	80,981	5,840	-	**86,821**
Total unrestricted and designated funds	**80,981**	**5,840**	**-**	**86,821**

Notes to the Accounts for the year ended 31 August 2023

Restricted funds:-

Outdoor learning	2,800	-	-	2,800
PPE Equipment & Supplies	500	-	-	500
PHA Clear Project - Be Active & Connect	1,887	-	-	1,887
Micro Capital Project	819	-	-	819
Hailfax Foundation	-	5,500	-	5,500
Total restricted funds	**6,006**	**5,500**	**-**	**11,506**
Total charity funds	**86,987**	**11,340**	**-**	**98,327**

PRIOR YEAR	Funds brought forward from 2020	Movement in funds in 2021	Transfers between funds in 2021	Funds carried forward to 2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	67,706	11089		78,795
Total unrestricted and designated funds	**67,706**	**11,089**	**-**	**78,795**
Restricted funds:-				
Outdoor learning	2,800	0		2,800
PPE Equipment & Supplies	-	500		500
Clear Project - Be Active & Connect	-	800		800
Micro Capital Project	-	819		819
Total restricted funds	**2,800**	**2,119**	**-**	**4,919**
Total charity funds	**70,506**	**13,208**	**-**	**83,714**

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

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

Notes to the Accounts for the year ended 31 August 2023

PRIOR YEAR	Income	Expenditure	Other Gains & losses	Movement in funds
	2022	2022	2022	2022
	£	£	£	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	95,173	(92,987)	-	2,186
Restricted Funds				
PHA Clear Project - Be Active & Connect	1,087	-	-	1,087
	96,260	**(92,987)**	**-**	**3,273**

19 The purposes for which the funds

Unrestricted and designated funds:-	
Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.
Restricted funds:-	
Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Outdoor learning	This fund is held for the purposes of developing an outdoor nature classroom, including the purchase of a large wooden reading chair and small benches.
PPE Equipment & Supplies	This fund is held for the purposes of purchasing PPE equipment for COVID protection.
PHA Clear Project - Be Active & Connect	This fund is held for the purposes of the provision of weekly classes for children and parents to educate, and to promote healthy lifestyle choices.
Micro Capital Project	This fund is held for the purposes of providing digital technology for use within the existing resources of the Centre.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Dromore Childcare Centre

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

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,099	-	4,099	4,043
Total donations and gifts from individuals	**4,099**	**-**	**4,099**	**4,043**

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

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

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

Dromore Childcare Centre

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

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

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

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	-	-	-

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

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2022 £	Prior Year Restricted Funds 2022 £	Prior Year Total Funds 2022 £
Prior Year	-	-	-

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

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

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

Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	A1	102,266	5,500	107,766	90,216

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

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

22 Income from charitable activities - Trading Activities

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

Dromore Childcare Centre

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

23 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total income from charitable trading		7,208	-	7,208	6,037
Total from charitable activities	**A2**	**7,208**	**-**	**7,208**	**6,037**

24 Investment income

		Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Bank Interest Receivable		7	-	7	7
Total investment income	**A4**	**7**	**-**	**7**	**7**

25 Expenditure on charitable activities - Direct spending

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

Dromore Childcare Centre

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

26 Support costs for charitable activities

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

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Dromore Childcare Centre

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

27 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2023 £	Current year Restricted Funds 2023 £	Current year Total Funds 2023 £	Prior Year Total Funds 2022 £
Independent Examiner's fees	250	-	250	250
Total Governance costs	**250**	**-**	**250**	**250**

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

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

All the expenditure in the prior year was unrestricted.

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

Dromore Childcare Centre

Northern Ireland - Charity number 103437

Annual report

Company Registration Number - NI603403

The Charity Registration Number is :- 103437

Dromore Childcare Centre

Report and Accounts

31 August 2023

Dromore Childcare Centre

Report and accounts for the year ended 31 August 2023

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Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2023

The Trustees present their Report and Accounts for the year ended 31 August 2023, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Dromore Childcare Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103437.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2023

The principal operating address, telephone number, email and web addresses of the charity are:-

14 Omagh Road
Dromore, County Tyrone
, BT78 3AH
Telephone : 02882897878

Email Address : dromorecom.playgroup@gmail.com Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Eimear Colton
Elaine Godfrey
Martin McCarney
Nicola McDermott
Niamh McKenna
Brenda McKenna
Donna McLaughlin
Bernadette McNabb
Matthew McNulty

The following persons served as Trustees during the year ended 31 August 2023 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	*Appointed*	*Resigned/Retired*
Elaine Godfrey		
Coleen Keys		22/06/2023
Nicola McDermott		
Amy McGirr		22/06/2023
Donna McLaughlin		
Bernadette McNabb		
Matthew McNulty		
Martin McCarney	22/06/2023	
Brenda McKenna	22/06/2023	
Niamh McKenna	22/06/2023	
Eimear Colton		

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2023

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by: (a) offering appropriate play and educational facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the Charity, ensuring that the Charity offers opportunities for all children, regardless of ability, religion, culture, race or means; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local community; (c) providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays; (d) supporting the values and principles of Early Years.

The main activities undertaken in relation to those purposes during the year.

We provide a safe and stimulating supervised environment where they can feel safe and happy. We provide opportunities to investigate, satisfy their curiosity, explore the environment inside and outside the playroom. The children are given time for learning through play and they are taught how to interact with adults and children alike. Each child is treated as an individual and will be supported sensitively to participate in their play. We provide activities which are enjoyable and motivating. The children will be challenged and stimulated by us building on their natural curiosity and desire to experiment. We provide a broad and balanced curriculum and build on their previous learning and allow them to make choices and decisions.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Children receive a high standard of preschool education. Children benefit by increasing their ability to look after themselves and others, progressing their mathematical and language skills, and improving their social and emotional skills in areas such as conversation, compassion, understanding and sharing. Gross motor and Fine motor skills are enhanced through play in and out of doors. Children in their preschool year benefit enormously from their Playgroup experience with increased ability to concentrate and problem solve. These benefits are evidenced through - Staff keeping weekly records of their key children's progress and this is communicated to parents regularly. Parents also complete an evaluation form at the end of the summer term to help the Playgroup evaluate the effectiveness the service. The purposes of our charity may lead to the following harm – Children may fall and trip, but the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents may volunteer in Playgroup by becoming members of the Playgroup committee which helps with activities, fun days and fundraising.

They benefit from seeing their child expand their social group and improve their self-confidence. This is an incidental benefit. The direct benefits which flow from this purpose are - The developmental needs of each child are continually assessed by their keyworker in line with learning potentials and outcomes so that any given activity holds a lesson which in turn advances the child's educational growth. The local Community helps the work of Playgroup by supporting our Fun days and fundraising activities. They also offer their services at reduced costs or sometimes for free. Benefits to the local community is the continued provision of an educational hub for children of preschool age. These benefits are evidenced through- The child's development is recorded every week. This is shared with the parent/guardian at regular meetings so that the parent is also kept appraised of the child's progress. Parents can feed back to the Playgroup at this meeting outlining the changes/progress they have noticed in their child. There is no harm flowing from this purpose. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. There is no private benefit flowing from this purpose. The direct benefits which flow from this purpose are – Children have a safe and stimulating environment with opportunities to investigate and explore their curiosity through play indoors and outdoors, during the school term and also during the summer scheme which runs for two weeks in July.

These benefits are evidenced through – Gross motor and Fine motor skills are enhanced through play in and out of doors. The purposes of our charity may lead to the following harm – Children may fall and trip, but we can show that the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year. The beneficiaries for the Summer scheme includes those who have completed their preschool year and those who have completed Primary one. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents who volunteer feel that they are helping to advance their child's development in a hands on way. This is an incidental benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The main achievements of the charity during the year were continuing to offer a high level of services and facilities to local parents and their children. These services included the annual Summer Scheme, Christmas raffles and fundraising acitivites, in addition to the normal daily services.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2023

Each of the children within the Centre have benefitted from the wide ranging facilities and services to help grow their motor skills, confidence and social skills. In securing additional grant funding the Centre is able to adapt and grow the services on offer, and adapt the facilities within which the services are offered, providing a safe and secure environment for children and their parents. For wider society the benefits ly in the cross-community nature of the Centre. The Centre encourages children and their parents from all sections of the local community regardless of race, religion or social means to get fully involved. Parents get an opportunity to study and recognise the needs of their children. Wider society naturally benefits from the more inclusive nature of the Centre, and how it teaches children to be socially aware and responsible.

The degree to which the achievements and performance during the year have benefited wider society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The charity does not undertake any proactive recruitment process as it relies on the goodwill of volunteers from the local community to fill the trustee positions. All prospective new trustees are vetted by the committee for their suitability.

Bankers	Ulster Bank Ltd, High Street, Omagh, County Tyrone BT78 1BJ
Accountants	Rory P Gormley & Co Ltd, 37A Main Street, Dromore, County Tyrone BT78 3AE

Financial review

The charity's financial position at the end of the year ended 31 August 2023

The financial position of the charity at 31 August 2023 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2023	2022
	£	£
Net income	11,340	3,273
Unrestricted Revenue Funds available for the general purposes of the charity	86,821	80,981
Restricted Revenue Funds	11,506	6,006
Total Funds	98,327	86,987

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2023

Financial review of the position at the reporting date, 31 August 2023 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. A surplus is being reported of £11,340 for the year to 31 August 2023, (2022; £3,273). The balance sheet total is considered healthy at £98,327, (2022; £86,987).

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

In general the Charity operates with the aim to grow reserves each year. No minimum reserves amount is stipulated in the governing document but each year the surplus is retained in reserves in full.
The Trustees aim that the reserves should maintain services in the event of funding decreasing further, in order to permit time for the Centre to identify alternative sources of funding. At the balance sheet date, the reserves held are £98,327, and are considered comfortable by the Trustees.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the financial impact of the cost of living crisis on overheads, together with the rising costs of energy.
With the unprecedented amounts of government spending on the numerous schemes to protect the economy, there is a significant risk that more austerity measures will be brought in in the coming months and years limiting the amount of public spending available for grant purposes which will potentially impact on the charitys' future income. To mitigate, the charity is constantly monitoring for new sources of funding, as well as looking at cost control measures as a means to limit the impact of a drop in government spending on education grants.

Factors likely to affect future financial performance .

Future financial performance will potentially be significantly impacted by the level of funding available from the government given the spending undertaken by the UK government to protect the economy from the effects of the energy cost crisis.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2023

Employment of disabled persons

Currently the charity does not have any employees who are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

Details of The Independent Examiner

Rory Gormley

Member of Member of the Institute of Financial Accountants

37A Main Street

Dromore

Omagh

County Tyrone

BT78 3AE

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2023

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 33.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 April 2024.

Eimear Colton

Eimear Colton
Director and Trustee

Dromore Childcare Centre

Northern Ireland - Charity number 103437

Annual return

Dromore Childcare Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2023

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 33 for the year ended 31 August 2023 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 65(3) of the Act;

b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-

Rory Gormley - Independent Examiner

Member of the Institute of Financial Accountants

37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

This report was signed on 30 April 2024

Dromore Childcare Centre

Northern Ireland - Charity number 103437

Accounts

Company Registration Number - NI603403

The Charity Registration Number is :- 103437

Dromore Childcare Centre

Report and Accounts

31 August 2022

Dromore Childcare Centre

Report and accounts for the year ended 31 August 2022

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Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Dromore Childcare Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103437.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

14 Omagh Road
Dromore, County Tyrone
, BT78 3AH
Telephone : 02882897878

Email Address : dromorecom.playgroup@gmail.com Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Eimear Colton
Elaine Godfrey
Coleen Keys
Nicola McDermott
Sarah McDonnell
Amy McGirr
Donna McLaughlin
Bernadette McNabb
Matthew McNulty

The following persons served as Trustees during the year ended 31 August 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	*Appointed*	*Resigned/Retired*
Elaine Godfrey	25/08/2022	
Coleen Keys	25/08/2022	
Nicola McDermott	25/08/2022	
Amy McGirr	25/08/2022	
Donna McLaughlin	25/08/2022	
Bernadette McNabb	25/08/2022	
Matthew McNulty	25/08/2022	
Leona Bradley		25/08/2022
Joan Maguire		16/06/2022
Louise McCaffrey		16/06/2022
Emmet McFadden		25/08/2022
Joanne Nugent		16/09/2022
Eoghan O'Cuireain		25/08/2022

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by: (a) offering appropriate play and educational facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the Charity, ensuring that the Charity offers opportunities for all children, regardless of ability, religion, culture, race or means; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local community; (c) providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays; (d) supporting the values and principles of Early Years.

The main activities undertaken in relation to those purposes during the year.

We provide a safe and stimulating supervised environment where they can feel safe and happy. We provide opportunities to investigate, satisfy their curiosity, explore the environment inside and outside the playroom. The children are given time for learning through play and they are taught how to interact with adults and children alike. Each child is treated as an individual and will be supported sensitively to participate in their play. We provide activities which are enjoyable and motivating. The children will be challenged and stimulated by us building on their natural curiosity and desire to experiment. We provide a broad and balanced curriculum and build on their previous learning and allow them to make choices and decisions.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Children receive a high standard of preschool education. Children benefit by increasing their ability to look after themselves and others, progressing their mathematical and language skills, and improving their social and emotional skills in areas such as conversation, compassion, understanding and sharing. Gross motor and Fine motor skills are enhanced through play in and out of doors. Children in their preschool year benefit enormously from their Playgroup experience with increased ability to concentrate and problem solve. These benefits are evidenced through - Staff keeping weekly records of their key children's progress and this is communicated to parents regularly. Parents also complete an evaluation form at the end of the summer term to help the Playgroup evaluate the effectiveness the service. The purposes of our charity may lead to the following harm – Children may fall and trip, but the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents may volunteer in Playgroup by becoming members of the Playgroup committee which helps with activities, fun days and fundraising.

Trustees' Annual Report for the year ended 31 August 2022

They benefit from seeing their child expand their social group and improve their self-confidence. This is an incidental benefit. The direct benefits which flow from this purpose are - The developmental needs of each child are continually assessed by their keyworker in line with learning potentials and outcomes so that any given activity holds a lesson which in turn advances the child's educational growth. The local Community helps the work of Playgroup by supporting our Fun days and fundraising activities. They also offer their services at reduced costs or sometimes for free. Benefits to the local community is the continued provision of an educational hub for children of preschool age. These benefits are evidenced through- The child's development is recorded every week. This is shared with the parent/guardian at regular meetings so that the parent is also kept appraised of the child's progress. Parents can feed back to the Playgroup at this meeting outlining the changes/progress they have noticed in their child. There is no harm flowing from this purpose. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. There is no private benefit flowing from this purpose. The direct benefits which flow from this purpose are – Children have a safe and stimulating environment with opportunities to investigate and explore their curiosity through play indoors and outdoors, during the school term and also during the summer scheme which runs for two weeks in July.

These benefits are evidenced through – Gross motor and Fine motor skills are enhanced through play in and out of doors. The purposes of our charity may lead to the following harm – Children may fall and trip, but we can show that the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year. The beneficiaries for the Summer scheme includes those who have completed their preschool year and those who have completed Primary one. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents who volunteer feel that they are helping to advance their child's development in a hands on way. This is an incidental benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The main achievements of the charity during the year were continuing to offer a high level of services and facilities to local parents and their children, despite a reduction in overall income during the year. These services included the annual Summer Scheme, Christmas raffles and fundraising acitivites, in addition to the normal daily services.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

Each of the children within the Centre have benefitted from the wide ranging facilities and services to help grow their motor skills, confidence and social skills. In securing additional grant funding the Centre is able to adapt and grow the services on offer, and adapt the facilities within which the services are offered, providing a safe and secure environment for children and their parents. For wider society the benefits ly in the cross-community nature of the Centre. The Centre encourages children and their parents from all sections of the local community regardless of race, religion or social means to get fully involved. Parents get an opportunity to study and recognise the needs of their children. Wider society naturally benefits from the more inclusive nature of the Centre, and how it teaches children to be socially aware and responsible.

The degree to which the achievements and performance during the year have benefited wider society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The charity does not undertake any proactive recruitment process as it relies on the goodwill of volunteers from the local community to fill the trustee positions. All prospective new trustees are vetted by the committee for their suitability.

Bankers	Ulster Bank Ltd, High Street, Omagh, County Tyrone BT78 1BJ
Accountants	Rory P Gormley & Co Ltd, 37A Main Street, Dromore, County Tyrone BT78 3AE

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	3,273	13,208
Unrestricted Revenue Funds available for the general purposes of the charity	80,981	78,795
Restricted Revenue Funds	6,006	4,919
Total Funds	86,987	83,714

Trustees' Annual Report for the year ended 31 August 2022

Financial review of the position at the reporting date, 31 August 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. A surplus is being reported of £3,273 for the year to 31 August 2022, (2021; £13,208). The balance sheet total is considered healthy at £86,987, (2021; £83,714).

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

In general the Charity operates with the aim to grow reserves each year. No minimum reserves amount is stipulated in the governing document but each year the surplus is retained in reserves in full.
The Trustees aim that the reserves should maintain services in the event of funding decreasing further, in order to permit time for the Centre to identify alternative sources of funding. At the balance sheet date, the reserves held are £86,987, and are considered comfortable by the Trustees.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the financial impact of the cost of living crisis on overheads, together with the rising costs of energy.
With the unprecedented amounts of government spending on the numerous schemes to protect the economy, there is a significant risk that more austerity measures will be brought in in the coming months and years limiting the amount of public spending available for grant purposes which will potentially impact on the charitys' future income. To mitigate, the charity is constantly monitoring for new sources of funding, as well as looking at cost control measures as a means to limit the impact of a drop in government spending on education grants.

Factors likely to affect future financial performance .

Future financial performance will potentially be significantly impacted by the level of funding available from the government given the spending undertaken by the UK government to protect the economy from the effects of the energy cost crisis.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

Employment of disabled persons

Currently the charity does not have any employees who are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

Details of The Independent Examiner

Rory Gormley

Member of Member of the Institute of Financial Accountants

37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 33.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 March 2023.

Sarah McDonnell
Director and Trustee

Dromore Childcare Centre

Report of the Independent Examiner to the Trustees of the charitable company on the accounts for the year ended 31 August 2022

I report to the Trustees on my examination of the financial statements of the charitable company on pages 11 to 33 for the year ended 31 August 2022 which have been prepared in accordance with the Charities (Northern Ireland) Act 2008, as amended (the Act) and with the Financial Reporting Standard 102, (effective 1st January 2016) as modified by FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , and under the historical cost convention and the accounting policies set out on page 19.

Respective responsibilities of the Trustees and the Independent Examiner and the basis of the report

As described on page 7, you, the charitable company's Trustees, who are also the Directors of the Company for the purposes of Company law, are responsible for the preparation of the financial statements in accordance with the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and all other applicable law and with United Kingdom Generally Accepted Accounting Practice, applicable to smaller entities, and for being satisfied that the financial statements give a true and fair view.

The Trustees consider that the audit requirement of 65(2) of The Charities (Northern Ireland) Act 2008, as amended (The Act) does not apply, and that there is no requirement in the memorandum and articles of the charity for the conducting of an audit, and that the accounts do not require an audit in accordance with Part 16 of the Companies Act 2006 and that no member or members have requested an audit pursuant to Section 476 of the Companies Act 2006. As a consequence, the Trustees have elected that the financial statements be subject to independent examination.

Having satisfied myself that the financial statements are not required to be audited under any legal provision, or otherwise, and are eligible for independent examination, it is my responsibility to:-

a) examine the financial statements of the charity under Section 65(3) of the Act;

b) follow the applicable procedures in the Directions to Independent Examiners made by the Charity Commission in Northern Ireland and;

c) state whether particular matters have come to my attention.

Basis of Independent Examiner's Statement and scope of work undertaken

I conducted my examination in accordance with the Directions to Independent Examiners made by the Charity Commission in Northern Ireland, setting out the duties of an independent examiner in relation to the conducting of an independent examination. An independent examination includes a review of the accounting records kept by the charitable company and of the accounting systems employed by the charitable company and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you, as Trustees, concerning such matters. The purpose of the examination is to establish as far as possible that there have been no breaches of charity legislation and that, on a test basis of evidence relevant to the amounts and disclosures made, the financial statements comply with the SORP.

The procedures undertaken do not provide all the evidence that would be required in an audit, and information supplied by the Trustees in the course of the examination is not subjected to audit tests or enquiries and does not cover all the matters that an auditor would consider in arriving at an opinion. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide

Consequently, I do not express an audit opinion on the view given by the financial statements, and in particular, I express no opinion as to whether the financial statements give a true and fair view of the affairs of the charity, and my report is limited to the matters set out in the statement below.

I planned and performed my examination so as to satisfy myself that the objectives of the independent examination are achieved and before finalising the report I obtained written assurances from the Trustees of all material matters.

Independent Examiner's Statement, Report and Opinion

Subject to the limitations upon the scope of my work as detailed above, I have completed my examination: and can confirm that:-

The accounts of this charitable company are not required to be audited under Part 16 of the Companies Act 2006;

This is a report in respect of an examination carried out under 65(3) of the Act and in accordance with Directions to Independent Examiners made by the Charity Commission in Northern Ireland which may be applicable;

and that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:-

accounting records were not kept in respect of the charity as required by Section 386 of the Companies Act 2006 and Section 63 of The Charities (Northern Ireland) Act 2008, as amended;

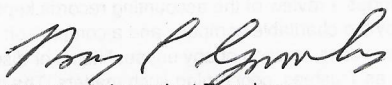
when preparing accounts on an accruals basis, to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Act and the Regulations setting out the form and content of charity accounts;

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have been prepared in accordance with the methods and principles set out in the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP).

have not been met or to which, in my opinion, attention should be drawn in my report in order to enable a proper understanding of the accounts to be reached.

Signed:-



Rory Gormley - Independent Examiner

Member of the Institute of Financial Accountants

37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

This report was signed on 30 March 2023

Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022

Statement of Financial Activities (including the Income and Expenditure Account for the year ended 31 August 2022, as required by the Companies Act 2006)

	SORP Ref	Current year Unrestricted Funds	Current year Restricted Funds	Current year Total Funds	Prior Year Total Funds
		2022 £	2022 £	2022 £	2021 £
Income & Endowments from:					
Donations & Legacies	A1	89,129	1,087	**90,216**	104,644
Charitable activities	A2	6,037	-	**6,037**	5,018
Investments	A4	7	-	**7**	36
Total income	**A**	**95,173**	**1,087**	**96,260**	**109,698**
Expenditure on:					
Charitable activities	B2	92,987	-	**92,987**	96,490
Total expenditure	**B**	**92,987**	**-**	**92,987**	**96,490**
Net income for the year		**2,186**	**1,087**	**3,273**	**13,208**
Net income after transfers	**A-B-C**	**2,186**	**1,087**	**3,273**	**13,208**
Net movement in funds		**2,186**	**1,087**	**3,273**	**13,208**
Reconciliation of funds:-	**E**				
Total funds brought forward		78,795	4,919	**83,714**	70,506
Total funds carried forward		**80,981**	**6,006**	**86,987**	**83,714**

The 'SORP Ref' indicated above is the classification of income set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the Balance Sheet.

A Statement of Total Recognised Gains and Losses is included as a primary statement in these accounts.

All activities derive from continuing operations

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

Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022

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

	SORP Ref	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Income & Endowments from:				
Donations & Legacies	A1	102,525	2,119	**104,644**
Charitable activities	A2	5,018	-	**5,018**
Other trading activities	A3	-	-	-
Investments	A4	36	-	**36**
Other	A5	-	-	-
Total income	**A**	107,579	2,119	**109,698**
Expenditure on:				
Raising funds	B1	-	-	-
Charitable activities	B2	96,490	-	**96,490**
Other	B3	-	-	-
Tax on surplus on ordinary activit	B3	-	-	-
Other taxation	B3	-	-	-
Total expenditure	**B**	**96,490**	-	**96,490**
Net gains on investments	B4	-	-	-
Net income for the year		11,089	2,119	13,208
Transfers between funds	**C**	-	-	-
Net income after transfers		11,089	2,119	13,208
Net movement in funds		**11,089**	**2,119**	**13,208**
Reconciliation of funds:-	**E**			
Total funds brought forward		67,706	2,800	**70,506**
Total funds carried forward		**78,795**	**4,919**	**83,714**

All activities derive from continuing operations

A Statement of Total Recognised Gains and Losses is included in these accounts as a separate primary statement

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

Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022

Statement of Total Recognised Gains and Losses for the year ended 31 August 2022

	2022	2021
Surplus for the year :-	£	£
Net excess of income over expenditure from operations before tax	3,273	2,639
Realised gains on disposals of social investments which are programme related	-	-
Income from operations before tax in the Statement of Financial Activites	**3,273**	**2,639**
Add/(deduct) non income and expenditure items:-		
Grants for the acquisition of fixed assets	-	10,569
Net Movement in funds before taxation	**3,273**	**13,208**
Funds generated in the year as shown on Statement of Financial Activities	**3,273**	**13,208**

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

Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022

Dromore Childcare Centre - Resources applied in the year ended 31 August 2022 towards fixed assets for Charity use:-

	2022 £	2021 £
Funds generated in the year as detailed in the SOFA	3,273	13,208
Resources applied on functional fixed assets	(540)	(20,158)
Other applications of funds	-	-
Net resources available to fund charitable activities	**2,733**	**(6,950)**

The resources applied on fixed assets for charity use represents the cost of additions less proceeds of any disposals.

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

Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022

Movements in revenue and capital funds for the year ended 31 August 2022

Revenue accumulated funds

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last year Total Funds 2021 £
Accumulated funds brought forward	78,795	4,919	83,714	**70,506**
Recognised gains and losses before transfers	2,186	1,087	3,273	13,208
	80,981	**6,006**	**86,987**	**83,714**
Closing revenue funds	**80,981**	**6,006**	**86,987**	**83,714**

Summary of funds

	Unrestricted and Designated funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Last Year Total Funds 2021 £
Revenue accumulated funds	80,981	6,006	**86,987**	83,714

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

Dromore Childcare Centre - Statement of Financial Activities for the year ended 31 August 2022

Dromore Childcare Centre
Income and Expenditure Account for the year ended 31 August 2022 as required by the Companies Act 2006

	2022 £	2021 £
Income		
Income from operations	96,253	99,093
Investment income		
Interest receivable	7	36
Gross income in the year before exceptional items	**96,260**	**99,129**
Gross income in the year including exceptional items	**96,260**	**99,129**
Expenditure		
Charitable expenditure, excluding depreciation and amortisation	91,272	94,548
Depreciation and amortisation	1,465	1,692
Governance costs	250	250
Realised losses on disposals of social investments which are programme related	-	-
Total expenditure in the year	**92,987**	**96,490**
Net income before tax in the financial year	**3,273**	**2,639**
Tax on surplus on ordinary activities	-	-
Net income after tax in the financial year	**3,273**	**2,639**
Retained surplus for the financial year	**3,273**	**2,639**

All activities derive from continuing operations

In accordance with the provisions of the Companies Act 2006, the headings and subheadings used in the Income and Expenditure account have been adapted to reflect the special nature of the charity's activities.

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

Dromore Childcare Centre - Balance Sheet as at 31 August 2022

	Note	SORP Ref		2022 £		2021 £
Fixed assets		A				
Tangible assets	9	A2		47,560		48,485
Current assets		B				
Debtors	10	B2	1,858		13,186	
Cash at bank and in hand		B4	39,585		29,646	
Total current assets			41,443		42,832	
Creditors: amounts falling due within one year	11	C1	(2,016)		(7,603)	
Net current assets				39,427		35,229
The total net assets of the charity				**86,987**		**83,714**
The total net assets of the charity are funded by the funds of the charity, as follows:-						
Restricted funds						
Restricted Revenue Funds	17	D2	6,006		4,919	
				6,006		4,919
Unrestricted Funds						
Unrestricted Revenue Funds	17	D3	80,981		78,795	
				80,981		78,795
Designated Funds						
Total charity funds				**86,987**		**83,714**

The 'SORP Ref' indicated above is the classification of Balance Sheet items as set out in the formal SORP documents. As required by paragraph 4.60 of the SORP, the brought forward and carried forward funds above have been agreed to the SOFA..

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

Dromore Childcare Centre - Balance Sheet as at 31 August 2022

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The charity is subject to Independent Examination under charity legislation, and the report of the Independent Examiner is on page 10.

The financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

Sarah McDonnell
Trustee
Approved by the board of trustees on 30 March 2023

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

Dromore Childcare Centre

Notes to the Accounts for the year ended 31 August 2022

1 Accounting policies

Policies relating to the production of the accounts.

Basis of preparation and accounting convention

The accounts have been prepared on the accruals basis, under the historical cost convention, and in accordance with the Financial Reporting Standard 102, (effective 1st January 2016) and 'FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), published by the Charity Commission in Northern Ireland (CCNI) , effective January 2016, , and in accordance with all applicable law in the charity's jurisdiction of registration

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

Going Concern

The charitable activities are entirely dependent on continuing grant aid. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees have considered the reliability of these funding streams. The Trustees also note that the charity opened its doors to its beneficiaries from 1 September 2020. The Trustees are satisfied that, at the time of approving the financial statements, it is appropriate to adopt the going concern basis in preparing the financial statements. Other than these matters, the Trustees are not aware of any material uncertainites about the charity's ability to continue as a going concern.

Risks and future assumptions

The charity is a public benefit entity.

Risks include the uncertain nature of the funding streams, being grants and donations from government and non-government bodies, and revenues from small trading activities and fund-raiser events. There is also risk to the income of the charity due to the financial pressures the COVID 91 pandemic brought to government spending, together with the support mechanisms the government has brought in to help protect the economy from the current tide of rising energy prices. The charity recognises there is a risk of government cut backs which may impact on their funding. However, the government are committed to maintaining public services and public spending so an assumption includes the continuation of this level of grant income from WELB.

Policies relating to categories of income and income recognition.

Nature of income

Gross income represents the value, net of value added tax and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

Categories of Income

Income is categorised as income from exchange transactions (contract income) and income from non-exchange transactions (gifts), investment income and other income.

Income from exchange transactions is received by the charity for goods or services supplied under contract or where entitlement is subject to fulfilling performance related conditions. The income the charity receives is approximately equal in value to the goods or services supplied by the charity to the purchaser.

Income from a non-exchange transaction is where the charity receives value from the donor without providing equal value in exchange, and includes donations of money, goods and services freely given without giving equal value in exchange.

Income recognition

Income, whether from exchange or non exchange transactions, is recognised in the statement of financial activities (SOFA) on a receivable basis, when a transaction or other event results in an increase in the charity's assets or a reduction in its liabilities and only when the charity has legal entitlement, the income is probable and can be measured reliably.

Dividends are accrued when the shareholder's right to receive payment is established.

Income subject to terms and conditions which must be met before the charity is entitled to the resources is not recognised until the conditions have been met.

All income is accounted for gross, before deducting any related fees or costs.

Policies relating to expenditure on goods and services provided to the charity.

Recognition of liabilities and expenditure

A liability, and the related expenditure, is recognised when a legal or constructive obligation exists as a result of a past event, and when it is more likely than not that a transfer of economic benefits will be required in settlement, and when the amount of the obligation can be measured or reliably estimated..

Liabilities arising from future funding commitments and constructive obligations, including performance related grants, where the timing or the amount of the future expenditure required to settle the obligation are uncertain, give rise to a provision in the accounts, which is reviewed at the accounting year end. The provision is increased to reflect any increases in liabilities, and is decreased by the utilisation of any provision within the period, and reversed if any provision is no longer required. These movements are charged or credited to the respective funds and activities to which the provision relates.

Policies relating to assets, liabilities and provisions and other matters.

Tangible fixed assets

Tangible fixed assets are measured at their original cost value, or subsequent revaluation, or if donated, as described above. Cost value includes all costs expended in bringing the asset into its intended working condition.

Depreciation has been provided at the following rates in order to write off the assets to their anticipated residual value over their estimated useful lives.

Leasehold premises	not depreciated
Equipment, fixture and fittings	20 % reducing balance

A regular annual review of the likelihood of asset impairment is undertaken.

Notes to the Accounts for the year ended 31 August 2022

Accounting for capital grants and fixed asset funds.

Gifts of tangible fixed assets or grants of a capital nature, given for the purposes of acquiring specific assets to be fully utilised in the furtherance of the objects of the charity, are credited to fixed asset funds after the donated asset has been received or sums have been properly expended on the restricted purpose.

Where the terms of the gift require the charity to hold the asset on an ongoing basis for a specific purpose, then the fixed asset fund so created is categorised as a restricted fixed asset fund, and the relevant restrictions are noted in the fixed asset note 9.

Where the terms of the gift are met once the asset is acquired, so allowing the charity to use the asset on an unrestricted basis, including the right to receive the proceeds of any future sale of the asset on an unrestricted basis, then the fixed asset fund so created is categorised as a designated fixed asset fund.

When assets are acquired for the furtherance of the charity's objects, utilising the charity's own unrestricted funds, a transfer is made from unrestricted funds to a designated fixed asset fund.

Whether acquired with unrestricted or restricted funds, the asset acquired is initially shown in the balance sheet at the full cost of acquisition or subsequent revaluation.

As the related assets are depreciated, in accordance with the depreciation policy,in order to reflect the dimunition in the asset,a transfer is made from the relevant fixed asset funds to either unrestricted or restricted revenue funds, as appropriate to the terms of the original gift, if any.

The effect of this policy is that the aggregate of all fixed asset funds shall equate to the net book value of fixed assets.

In the first year that this policy was adopted, a transfer to fixed asset funds was made equivalent to the net book value of the assets.

Any residual liability to the donor arising from, for example, the asset's future sale, is disclosed as a contingent liability unless the event that would trigger repayment of the grant becomes probable in which case a liability for repayment is recognised.

Insofar as this policy relates to Government grants and to the extent that it may be a departure from the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), such departure is justified on the basis that it is in order to comply with the SORP.

Debtors

Debtors are measured at their recoverable amounts at the balance sheet date.

Creditors and provisions

Creditors are measured at the transaction price (usually invoice price), and recognised in the period in which they were incurred.

Cash and bank balances

Cash held by the charity is included at the amount actually held and counted at the year end. Bank balances, whether in credit or overdrawn, are shown at the amounts properly reconciled to the bank statements.

Pensions - defined contribution schemes

The charity offers access to a defined contribution pension scheme through NEST. Contributions are charged to the profit and loss account as they become payable in accordance with the rules of the scheme.

Fund Accounting

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

There are no designated funds.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal or as implied by law.

There are no endowment funds.

2 Liability to taxation

The Trustees consider that the charity satisfies the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 for UK corporation tax purposes. Accordingly, the Charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by chapter 3 part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively on the specific charitable objects of the charity and for no other purpose. Value Added Tax is not recoverable by the charity, and is therefore included in the relevant costs in the Statement of Financial Activities.

3 Winding up or dissolution of the charity

If upon winding up or dissolution of the charity there remain any assets, after the satisfaction of all debts and liabilities, the assets represented by the accumulated fund shall be transferred to some other charitable body or bodies having similar objects to the charity.

4 Significance of financial instruments to the charity's position

The charity does not have any financial instruments other than cash at the bank as detailed above.

5 Net surplus before tax in the financial year

	2022	2021
	£	£
The net surplus before tax in the financial year is stated after charging:-		
Depreciation of owned fixed assets	1,465	1,692
Pension costs	1,043	760

6 Staff costs and emoluments

Salary costs	2022	2021
	£	£
Gross Salaries excluding trustees and key management personnel	67,377	59,117
Employer's operating costs of defined contribution pension schemes	1,043	760
Total salaries, wages and related costs	**68,420**	**59,877**

Notes to the Accounts for the year ended 31 August 2022

Numbers of full time employees or full time equivalents	2022	2021
The average number of total staff employed in the year was	4	3
The average number of part time staff employed in the year was	2	2
The average number of full time staff employed in the year was	3	2
The estimated full time equivalent number of all staff employed in the year was	4	3

The estimated equivalent number of full time staff deployed in different activities in the year was:-

Engaged on charitable activities	3	3
Engaged on management and administration	1	-
The estimated full time equivalent number of all staff employed as above	4	3

Neither the trustees nor any persons connected with them have received any remuneration from the charity or any related entity, either in the current or prior year.

No employees received emoluments (excluding pension costs) in excess of £60,000 per annum.

Highest paid employee

The remuneration in the year year was	21,000	-
Pension contributions paid by the employer	443	-
Total remuneration package included in total salaries	21,443	-

7 Defined contribution pension schemes

The charity operates a defined contribution pension scheme under the new NEST scheme, the costs of which to the charity were £1,043 in the year.

The costs and liabilities of such a scheme are allocated to unrestricted funds.

Any liabilites and assets associated with the scheme are shown under debtors and creditors.

8 Remuneration and payments to Trustees and persons connected with them

No trustees or persons connected with them received any remuneration from the charity, or any related entity.

9 Tangible fixed assets

Current Year	Land and Buildings	Equipment, fixtures and fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
At 1 September 2021	41,706	20,053	-	61,759
Additions	-	540	-	540
At 31 August 2022	**41,706**	**20,593**	**-**	**62,299**

Depreciation				
At 1 September 2021	-	13,274	-	13,274
Charge for the year	-	1,465	-	1,465
At 31 August 2022	**-**	**14,739**	**-**	**14,739**
Net book value				
At 31 August 2022	**41,706**	**5,854**	**-**	**47,560**
At 31 August 2021	**41,706**	**6,779**	**-**	**48,485**

Prior Year	Land and Buildings	Equipment, fixtures and fittings	Motor Vehicles	Total
	£	£	£	£
Cost				
01 September 2020	25,324	16,277	-	41,601
Additions	16,382	3,776	-	20,158
31 August 2021	**41,706**	**20,053**	**-**	**61,759**
Depreciation				
01 September 2020	-	11,582	-	11,582
Charge for the year	-	1,692	-	1,692
31 August 2021	**-**	**13,274**	**-**	**13,274**
Net book value				
31 August 2021	**41,706**	**6,779**	**-**	**48,485**
31 August 2020	**25,324**	**4,695**	**-**	**30,019**

10 Debtors

	2022	2021
	£	£
Trade debtors	200	11,569
Prepayments and accrued income	1,658	1,617
	1,858	**13,186**

11 Creditors: amounts falling due within one year

	2022	2021
	£	£
Trade creditors	541	4,469
Accruals	2,400	2,400
PAYE, NIC VAT and other taxes	(1,232)	307
Other creditors	307	427
	2,016	**7,603**

12 Loans to trustees included in debtors

There are no loans to trustees included in debtors at 31 August 2022.

Notes to the Accounts for the year ended 31 August 2022

13 Guarantees made by the charity on behalf of trustees

There were no guarantees made by the charity on behalf of any trustees during the year.

14 Income and Expenditure account summary

	2022	2021
	£	£
At 1 September 2021	73,145	70,506
Surplus after tax for the year	3,273	2,639
At 31 August 2022	**76,418**	**73,145**

15 No related party transactions

There were no transactions with related parties in the year.

16 Particulars of how particular funds are represented by assets and liabilities

At 31 August 2022	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	47,560	-	-	**47,560**
Current Assets	35,437		6,006	**41,443**
Current Liabilities	(2,016)	-	-	**(2,016)**
	80,981	**-**	**6,006**	**86,987**

At 1 September 2021	Unrestricted funds	Designated funds	Restricted funds	Total Funds
	£	£	£	£
Tangible Fixed Assets	48,485	-	-	**48,485**
Current Assets	37,913	-	4,919	**42,832**
Current Liabilities	(7,603)	-	-	**(7,603)**
	78,795	**-**	**4,919**	**83,714**

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

	Funds brought forward from 2021	Movement in funds in 2022	Transfers between funds in 2022	Funds carried forward to 2023
	£	See Note 18 £	See Note 0 £	£
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	78,795	2,186	-	**80,981**
Total unrestricted and designated funds	**78,795**	**2,186**	**-**	**80,981**

Notes to the Accounts for the year ended 31 August 2022

Restricted funds:-

Outdoor learning	2,800	-	-	**2,800**
PPE Equipment & Supplies	500	-	-	**500**
PHA Clear Project - Be Active & Connect	800	1,087	-	**1,887**
Micro Capital Project	819	-	-	**819**
Total restricted funds	**4,919**	**1,087**	**-**	**6,006**
Total charity funds	**83,714**	**3,273**	**-**	**86,987**

PRIOR YEAR	**Funds brought forward from 2020**	**Movement in funds in 2021**	**Transfers between funds in 2021**	**Funds carried forward to 2022**
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	67,706	11089		**78,795**
Total unrestricted and designated funds	**67,706**	**11,089**	**-**	**78,795**
Restricted funds:-				
Outdoor learning	2,800	0		**2,800**
PPE Equipment & Supplies	-	500		**500**
Clear Project - Be Active & Connect	-	800		**800**
Micro Capital Project	-	819		**819**
Total restricted funds	**2,800**	**2,119**	**-**	**4,919**
Total charity funds	**70,506**	**13,208**	**-**	**83,714**

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

	Income	**Expenditure**	**Other Gains & Losses**	**Movement in funds**
	2022	**2022**	**2022**	**2022**
	£	**£**	**£**	**£**
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	95,173	(92,987)	-	**2,186**
Restricted funds:-				
PHA Clear Project - Be Active & Connect	1,087	-	-	**1,087**
	96,260	**(92,987)**	**-**	**3,273**

Notes to the Accounts for the year ended 31 August 2022

PRIOR YEAR	Income 2021 £	Expenditure 2021 £	Other Gains & losses 2021 £	Movement in funds 2021 £
Unrestricted and designated funds:-				
Unrestricted Revenue Funds	107,579	(96,490)	-	**11,089**
Restricted Funds				
PPE Equipment & Supplies	500	-	-	**500**
PHA Clear Project - Be Active & Connect	800	-	-	**800**
Micro Capital Project	819	-	-	**819**
	109,698	**(96,490)**	**-**	**13,208**

19 The purposes for which the funds

Unrestricted and designated funds:-

Unrestricted Revenue Funds	These funds are held for the meeting the objectives of the charity, and to provide reserves for future activities, and , subject to charity legislation, are free from all restrictions on their use.

Restricted funds:-

Restricted Fixed Asset Funds	The purpose of these funds is described under the accounting policy 'Accounting for capital grants and fixed asset funds'.
Restricted Revaluation Reserve	This fund represents the restricted surplus arising on the revaluation of the charity's assets.
Outdoor learning	This fund is held for the purposes of developing an outdoor nature classroom, including the purchase of a large wooden reading chair and small benches.
PPE Equipment & Supplies	This fund is held for the purposes of purchasing PPE equipment for COVID protection.
PHA Clear Project - Be Active & Connect	This fund is held for the purposes of the provision of weekly classes for children and parents to educate, and to promote healthy lifestyle choices.
Micro Capital Project	This fund is held for the purposes of providing digital technology for use within the existing resources of the Centre.

20 Ultimate controlling party

The charity is under the control of its legal members.

Every member of the charity is obliged to contribute such amount as may be required not exceeding £1 to the assets of the company in the event of its being wound up while he or she is a member, or within one year after he or she ceases to be a member.

Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

This analysis is classsified by conventional nominal descriptions and not by activity.

21 Donations, Grants and Legacies

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Donations and gifts from individuals				
Small donations individually less than £1000	4,043	-	**4,043**	1,169
Total donations and gifts from individuals	**4,043**	**-**	**4,043**	**1,169**

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants from government and public bodies				
Department for Communities	-	-	-	4,068
Fermanagh & Omagh District Council	-	-	-	500
HSCB	2,100	-	**2,100**	-
Public Health Agency	-	1,087	**1,087**	-
Total public sector revenue grants	**2,100**	**1,087**	**3,187**	**4,568**

All the grants in the prior year were unrestricted.

Revenue grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	4,068	500	**4,568**

Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Revenue grants and donations from non public bodies				
Community Foundation for NI	-	-	-	4,500
Clear Project	-	-	-	800
Total private sector revenue grants	-	-	-	5,300

All the grants in the prior year were unrestricted.

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

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	4,500	800	5,300

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from government and public bodies				
DAERA - Micro Capital Grant Scheme	-	-	-	819
Total public sector capital grants	-	-	-	819

All the grants in the prior year were unrestricted.

Capital grants from government and public bodies - Prior Year analysis

	Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Prior Year	-	819	819

Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Capital grants from non public bodies				
National Lottery Community Fund	-	-	-	9,750
Total private sector capital grants	-	-	-	9,750

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Fees for Children					
Education Authority		82,986	-	**82,986**	83,038
Total Fees for Children		**82,986**	**-**	**82,986**	**83,038**
Total Donations, Grants and Legacies					
Total Donations, Grants and Legacies	**A1**	**89,129**	**1,087**	**90,216**	**104,644**

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

Prior year		Unrestricted Funds 2021 £	Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total Donations, Grants and Legacies	**A1**	**102,525**	**2,119**	**104,644**

22 Income from charitable activities - Trading Activities

Current year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total funds 2021 £
Primary purpose and ancillary trading				
Photographs	100	-	**100**	200
Snack Money	5,196	-	**5,196**	4,186
Summer Scheme	620	-	**620**	-
Jumpers	121	-	**121**	632
Total Primary purpose and ancillary trading	**6,037**	**-**	**6,037**	**5,018**

Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

23 Total Income from charitable activities

Current year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total income from charitable trading		6,037	-	6,037	5,018
Total from charitable activities	**A2**	6,037	-	6,037	5,018

24 Investment income

		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Bank Interest Receivable		7	-	7	36
Total investment income	**A4**	7	-	7	36

25 Expenditure on charitable activities - Direct spending

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Gross wages and salaries - charitable activities		67,377	-	67,377	59,117
Defined contribution pension costs - charitable activities		1,043	-	1,043	760
Arts & Crafts		3,400	-	3,400	3,243
Summer Scheme		114	-	114	-
Uniforms		1,472	-	1,472	1,530
Snacks and provisions		2,439	-	2,439	1,565
Transport and trips		300	-	300	300
Total direct spending	**B2a**	76,145	-	76,145	66,515

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

26 Support costs for charitable activities

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Employee costs not included in direct costs				
Training and welfare - staff	2,054	-	2,054	2,419
Entertaining	180	-	180	150
Premises Expenses				
Building committee	500	-	500	500
Rates and water charges	663	-	663	229
Light heat and power	1,534	-	1,534	1,378
Cleaning and waste management	15	-	15	54
Premises repairs, renewals and maintenance	1,308	-	1,308	7,073
Administrative overheads				
Telephone, fax and internet	1,133	-	1,133	1,086
Postage	78	-	78	51
Stationery and printing	1,006	-	1,006	1,387
Bookkeeping	100	-	100	800
Membership subscriptions	242	-	242	-
Resources	909	-	909	6,255
Software licences and expenses	30	-	30	116
Advertising and marketing	-	-	-	1,165
Liabilty and contents insurance	1,150	-	1,150	1,152
Sundry expenses	369	-	369	80
Professional fees paid to advisors other than the auditor or examiner				
Accountancy fees other than examination or audit fees	1,308	-	1,308	1,469
Other legal and professional	2,398	-	2,398	2,546
Financial costs				
Bank charges	150	-	150	123
Depreciation & Amortisation in total for	1,465	-	1,465	1,692
Support costs before reallocation	16,592	-	16,592	29,725
Total support costs - Current Year	16,592	-	16,592	29,725

The basis of allocation of costs between activities is described under accounting policies

All the expenditure in the prior year was unrestricted.

Administrative overheads

The basis of allocation of costs between activities is described under accounting policies

Dromore Childcare Centre

Detailed analysis of income and expenditure for the year ended 31 August 2022 as required by the SORP 2015

27 Other Expenditure - Governance costs

Current Year	Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Independent Examiner's fees	250	-	250	250
Total Governance costs	250	-	250	250

All the expenditure in the prior year was unrestricted.

28 Total Charitable expenditure

Current Year		Current year Unrestricted Funds 2022 £	Current year Restricted Funds 2022 £	Current year Total Funds 2022 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	76,145	-	76,145	66,515
Total support costs	B2d	16,592	-	16,592	29,725
Total Governance costs	B2e	250	-	250	250
Total charitable expenditure	B2	92,987	-	92,987	96,490

All the expenditure in the prior year was unrestricted.

Prior Year		Prior Year Unrestricted Funds 2021 £	Prior Year Restricted Funds 2021 £	Prior Year Total Funds 2021 £
Total direct spending	B2a	66,515	-	66,515
Total support costs	B2d	29,725	-	29,725
Total Governance costs	B2e	250	-	250
Total charitable expenditure	B2	96,490	-	96,490

Dromore Childcare Centre

Northern Ireland - Charity number 103437

Annual report

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Dromore Childcare Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103437.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

14 Omagh Road
Dromore, County Tyrone
, BT78 3AH
Telephone : 02882897878

Email Address : dromorecom.playgroup@gmail.com Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Eimear Colton
Elaine Godfrey
Coleen Keys
Nicola McDermott
Sarah McDonnell
Amy McGirr
Donna McLaughlin
Bernadette McNabb
Matthew McNulty

The following persons served as Trustees during the year ended 31 August 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	*Appointed*	*Resigned/Retired*
Elaine Godfrey	25/08/2022	
Coleen Keys	25/08/2022	
Nicola McDermott	25/08/2022	
Amy McGirr	25/08/2022	
Donna McLaughlin	25/08/2022	
Bernadette McNabb	25/08/2022	
Matthew McNulty	25/08/2022	
Leona Bradley		25/08/2022
Joan Maguire		16/06/2022
Louise McCaffrey		16/06/2022
Emmet McFadden		25/08/2022
Joanne Nugent		16/09/2022
Eoghan O'Cuireain		25/08/2022

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by: (a) offering appropriate play and educational facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the Charity, ensuring that the Charity offers opportunities for all children, regardless of ability, religion, culture, race or means; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local community; (c) providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays; (d) supporting the values and principles of Early Years.

The main activities undertaken in relation to those purposes during the year.

We provide a safe and stimulating supervised environment where they can feel safe and happy. We provide opportunities to investigate, satisfy their curiosity, explore the environment inside and outside the playroom. The children are given time for learning through play and they are taught how to interact with adults and children alike. Each child is treated as an individual and will be supported sensitively to participate in their play. We provide activities which are enjoyable and motivating. The children will be challenged and stimulated by us building on their natural curiosity and desire to experiment. We provide a broad and balanced curriculum and build on their previous learning and allow them to make choices and decisions.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Children receive a high standard of preschool education. Children benefit by increasing their ability to look after themselves and others, progressing their mathematical and language skills, and improving their social and emotional skills in areas such as conversation, compassion, understanding and sharing. Gross motor and Fine motor skills are enhanced through play in and out of doors. Children in their preschool year benefit enormously from their Playgroup experience with increased ability to concentrate and problem solve. These benefits are evidenced through - Staff keeping weekly records of their key children's progress and this is communicated to parents regularly. Parents also complete an evaluation form at the end of the summer term to help the Playgroup evaluate the effectiveness the service. The purposes of our charity may lead to the following harm – Children may fall and trip, but the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents may volunteer in Playgroup by becoming members of the Playgroup committee which helps with activities, fun days and fundraising.

Trustees' Annual Report for the year ended 31 August 2022

They benefit from seeing their child expand their social group and improve their self-confidence. This is an incidental benefit. The direct benefits which flow from this purpose are - The developmental needs of each child are continually assessed by their keyworker in line with learning potentials and outcomes so that any given activity holds a lesson which in turn advances the child's educational growth. The local Community helps the work of Playgroup by supporting our Fun days and fundraising activities. They also offer their services at reduced costs or sometimes for free. Benefits to the local community is the continued provision of an educational hub for children of preschool age. These benefits are evidenced through- The child's development is recorded every week. This is shared with the parent/guardian at regular meetings so that the parent is also kept appraised of the child's progress. Parents can feed back to the Playgroup at this meeting outlining the changes/progress they have noticed in their child. There is no harm flowing from this purpose. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. There is no private benefit flowing from this purpose. The direct benefits which flow from this purpose are – Children have a safe and stimulating environment with opportunities to investigate and explore their curiosity through play indoors and outdoors, during the school term and also during the summer scheme which runs for two weeks in July.

These benefits are evidenced through – Gross motor and Fine motor skills are enhanced through play in and out of doors. The purposes of our charity may lead to the following harm – Children may fall and trip, but we can show that the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year. The beneficiaries for the Summer scheme includes those who have completed their preschool year and those who have completed Primary one. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents who volunteer feel that they are helping to advance their child's development in a hands on way. This is an incidental benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The main achievements of the charity during the year were continuing to offer a high level of services and facilities to local parents and their children, despite a reduction in overall income during the year. These services included the annual Summer Scheme, Christmas raffles and fundraising acitivites, in addition to the normal daily services.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

Each of the children within the Centre have benefitted from the wide ranging facilities and services to help grow their motor skills, confidence and social skills. In securing additional grant funding the Centre is able to adapt and grow the services on offer, and adapt the facilities within which the services are offered, providing a safe and secure environment for children and their parents. For wider society the benefits ly in the cross-community nature of the Centre. The Centre encourages children and their parents from all sections of the local community regardless of race, religion or social means to get fully involved. Parents get an opportunity to study and recognise the needs of their children. Wider society naturally benefits from the more inclusive nature of the Centre, and how it teaches children to be socially aware and responsible.

The degree to which the achievements and performance during the year have benefited wider society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The charity does not undertake any proactive recruitment process as it relies on the goodwill of volunteers from the local community to fill the trustee positions. All prospective new trustees are vetted by the committee for their suitability.

Bankers	Ulster Bank Ltd, High Street, Omagh, County Tyrone BT78 1BJ
Accountants	Rory P Gormley & Co Ltd, 37A Main Street, Dromore, County Tyrone BT78 3AE

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	3,273	13,208
Unrestricted Revenue Funds available for the general purposes of the charity	80,981	78,795
Restricted Revenue Funds	6,006	4,919
Total Funds	86,987	83,714

Trustees' Annual Report for the year ended 31 August 2022

Financial review of the position at the reporting date, 31 August 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. A surplus is being reported of £3,273 for the year to 31 August 2022, (2021; £13,208). The balance sheet total is considered healthy at £86,987, (2021; £83,714).

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

In general the Charity operates with the aim to grow reserves each year. No minimum reserves amount is stipulated in the governing document but each year the surplus is retained in reserves in full.
The Trustees aim that the reserves should maintain services in the event of funding decreasing further, in order to permit time for the Centre to identify alternative sources of funding. At the balance sheet date, the reserves held are £86,987, and are considered comfortable by the Trustees.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the financial impact of the cost of living crisis on overheads, together with the rising costs of energy.
With the unprecedented amounts of government spending on the numerous schemes to protect the economy, there is a significant risk that more austerity measures will be brought in in the coming months and years limiting the amount of public spending available for grant purposes which will potentially impact on the charitys' future income. To mitigate, the charity is constantly monitoring for new sources of funding, as well as looking at cost control measures as a means to limit the impact of a drop in government spending on education grants.

Factors likely to affect future financial performance .

Future financial performance will potentially be significantly impacted by the level of funding available from the government given the spending undertaken by the UK government to protect the economy from the effects of the energy cost crisis.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

Employment of disabled persons

Currently the charity does not have any employees who are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

Details of The Independent Examiner

Rory Gormley

Member of Member of the Institute of Financial Accountants

37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 33.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 March 2023.

Sarah McDonnell
Director and Trustee

Dromore Childcare Centre

Northern Ireland - Charity number 103437

Annual return

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The Trustees present their Report and Accounts for the year ended 31 August 2022, which also comprises the Directors' Report required by the Companies Act 2006.

Reference and administrative details

The charity name.

The legal name of the charity is:- Dromore Childcare Centre.

The charity's areas operation and UK charitable registration.

The charity is registered in Northern Ireland with the Charity Commission in Northern Ireland (CCNI) with charity number 103437.

The charity does not operate in any overseas jurisdictions.

Legal structure of the charity

The charity is constituted as a company limited by guarantee, registered under the Companies Acts . The governing document of the charity is the Memorandum and Articles of Association establishing the company under company legislation.

There are no restrictions in the governing documents on the operation of the Charity or on its investment powers other than those imposed by Charity Law.

By operation of law all, trustees are directors under the Companies Act 2006 and all directors are trustees under Charities legislation and have responsibilities, as such, under both company and charity legislation.

The trustees are all individuals.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The principal operating address, telephone number, email and web addresses of the charity are:-

14 Omagh Road
Dromore, County Tyrone
, BT78 3AH
Telephone : 02882897878

Email Address : dromorecom.playgroup@gmail.com Web address

The registered office of the charity for Companies Act purposes is the same as the operating address shown above.

The Trustees in office on the date the report was approved were:-

Eimear Colton
Elaine Godfrey
Coleen Keys
Nicola McDermott
Sarah McDonnell
Amy McGirr
Donna McLaughlin
Bernadette McNabb
Matthew McNulty

The following persons served as Trustees during the year ended 31 August 2022 :-

The trustees who served as a trustee in the reporting period, and, if applicable, their dates of appointment or resignation during the year were:-.

Name	*Appointed*	*Resigned/Retired*
Elaine Godfrey	25/08/2022	
Coleen Keys	25/08/2022	
Nicola McDermott	25/08/2022	
Amy McGirr	25/08/2022	
Donna McLaughlin	25/08/2022	
Bernadette McNabb	25/08/2022	
Matthew McNulty	25/08/2022	
Leona Bradley		25/08/2022
Joan Maguire		16/06/2022
Louise McCaffrey		16/06/2022
Emmet McFadden		25/08/2022
Joanne Nugent		16/09/2022
Eoghan O'Cuireain		25/08/2022

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

All the trustees are also members of the charity.

Objects and activities of the charity

The purposes of the charity as set out in its governing document.

To enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by: (a) offering appropriate play and educational facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the Charity, ensuring that the Charity offers opportunities for all children, regardless of ability, religion, culture, race or means; (b) encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local community; (c) providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays; (d) supporting the values and principles of Early Years.

The main activities undertaken in relation to those purposes during the year.

We provide a safe and stimulating supervised environment where they can feel safe and happy. We provide opportunities to investigate, satisfy their curiosity, explore the environment inside and outside the playroom. The children are given time for learning through play and they are taught how to interact with adults and children alike. Each child is treated as an individual and will be supported sensitively to participate in their play. We provide activities which are enjoyable and motivating. The children will be challenged and stimulated by us building on their natural curiosity and desire to experiment. We provide a broad and balanced curriculum and build on their previous learning and allow them to make choices and decisions.

The main activities undertaken during the year to further the charity's purpose for the public benefit.

Children receive a high standard of preschool education. Children benefit by increasing their ability to look after themselves and others, progressing their mathematical and language skills, and improving their social and emotional skills in areas such as conversation, compassion, understanding and sharing. Gross motor and Fine motor skills are enhanced through play in and out of doors. Children in their preschool year benefit enormously from their Playgroup experience with increased ability to concentrate and problem solve. These benefits are evidenced through - Staff keeping weekly records of their key children's progress and this is communicated to parents regularly. Parents also complete an evaluation form at the end of the summer term to help the Playgroup evaluate the effectiveness the service. The purposes of our charity may lead to the following harm – Children may fall and trip, but the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents may volunteer in Playgroup by becoming members of the Playgroup committee which helps with activities, fun days and fundraising.

Trustees' Annual Report for the year ended 31 August 2022

They benefit from seeing their child expand their social group and improve their self-confidence. This is an incidental benefit. The direct benefits which flow from this purpose are - The developmental needs of each child are continually assessed by their keyworker in line with learning potentials and outcomes so that any given activity holds a lesson which in turn advances the child's educational growth. The local Community helps the work of Playgroup by supporting our Fun days and fundraising activities. They also offer their services at reduced costs or sometimes for free. Benefits to the local community is the continued provision of an educational hub for children of preschool age. These benefits are evidenced through- The child's development is recorded every week. This is shared with the parent/guardian at regular meetings so that the parent is also kept appraised of the child's progress. Parents can feed back to the Playgroup at this meeting outlining the changes/progress they have noticed in their child. There is no harm flowing from this purpose. The charity's beneficiaries are the children who are in their pre-school year and their parents. This includes children with special needs and those who are socially disadvantaged. There is no private benefit flowing from this purpose. The direct benefits which flow from this purpose are – Children have a safe and stimulating environment with opportunities to investigate and explore their curiosity through play indoors and outdoors, during the school term and also during the summer scheme which runs for two weeks in July.

These benefits are evidenced through – Gross motor and Fine motor skills are enhanced through play in and out of doors. The purposes of our charity may lead to the following harm – Children may fall and trip, but we can show that the potential harm of cuts and grazes is outweighed by the benefits of free play in improved gross motor skills. The charity's beneficiaries are the children who are in their pre-school year. The beneficiaries for the Summer scheme includes those who have completed their preschool year and those who have completed Primary one. This includes children with special needs and those who are socially disadvantaged. The private benefit flowing from this purpose is Parents who volunteer feel that they are helping to advance their child's development in a hands on way. This is an incidental benefit.

The trustees have had regard to the Charity Commission's guidance on public benefit in managing the activities of the charity.

The main achievements and performance of the charity during the year.

The main achievements of the charity during the year were continuing to offer a high level of services and facilities to local parents and their children, despite a reduction in overall income during the year. These services included the annual Summer Scheme, Christmas raffles and fundraising acitivites, in addition to the normal daily services.

The difference the charity's performance during the year has made to the beneficiaries of the charity and wider society.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

Each of the children within the Centre have benefitted from the wide ranging facilities and services to help grow their motor skills, confidence and social skills. In securing additional grant funding the Centre is able to adapt and grow the services on offer, and adapt the facilities within which the services are offered, providing a safe and secure environment for children and their parents. For wider society the benefits ly in the cross-community nature of the Centre. The Centre encourages children and their parents from all sections of the local community regardless of race, religion or social means to get fully involved. Parents get an opportunity to study and recognise the needs of their children. Wider society naturally benefits from the more inclusive nature of the Centre, and how it teaches children to be socially aware and responsible.

The degree to which the achievements and performance during the year have benefited wider society.

Structure, governance and management of the charity

The methods used to recruit and appoint new charity trustees.

The charity does not undertake any proactive recruitment process as it relies on the goodwill of volunteers from the local community to fill the trustee positions. All prospective new trustees are vetted by the committee for their suitability.

Bankers	Ulster Bank Ltd, High Street, Omagh, County Tyrone BT78 1BJ
Accountants	Rory P Gormley & Co Ltd, 37A Main Street, Dromore, County Tyrone BT78 3AE

Financial review

The charity's financial position at the end of the year ended 31 August 2022

The financial position of the charity at 31 August 2022 and comparatives for the prior period, as more fully detailed in the accounts, can be summarised as follows:-

	2022	2021
	£	£
Net income	3,273	13,208
Unrestricted Revenue Funds available for the general purposes of the charity	80,981	78,795
Restricted Revenue Funds	6,006	4,919
Total Funds	86,987	83,714

Trustees' Annual Report for the year ended 31 August 2022

Financial review of the position at the reporting date, 31 August 2022 .

The trustees consider the financial performance by the charity during the year to have been satisfactory. A surplus is being reported of £3,273 for the year to 31 August 2022, (2021; £13,208). The balance sheet total is considered healthy at £86,987, (2021; £83,714).

Specific changes in fixed assets are detailed in the notes to the accounts.

Policies on reserves.

In general the Charity operates with the aim to grow reserves each year. No minimum reserves amount is stipulated in the governing document but each year the surplus is retained in reserves in full.
The Trustees aim that the reserves should maintain services in the event of funding decreasing further, in order to permit time for the Centre to identify alternative sources of funding. At the balance sheet date, the reserves held are £86,987, and are considered comfortable by the Trustees.

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

The major risks to which the Charity is exposed and reviews and systems to mitigate them.

The major risk the charity faces is the financial impact of the cost of living crisis on overheads, together with the rising costs of energy.
With the unprecedented amounts of government spending on the numerous schemes to protect the economy, there is a significant risk that more austerity measures will be brought in in the coming months and years limiting the amount of public spending available for grant purposes which will potentially impact on the charitys' future income. To mitigate, the charity is constantly monitoring for new sources of funding, as well as looking at cost control measures as a means to limit the impact of a drop in government spending on education grants.

Factors likely to affect future financial performance .

Future financial performance will potentially be significantly impacted by the level of funding available from the government given the spending undertaken by the UK government to protect the economy from the effects of the energy cost crisis.

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

Employment of disabled persons

Currently the charity does not have any employees who are classified as disabled. However, we always welcome applications from any disabled individuals and their applications are equally treated and assessed for suitability for any vacancies which arise.

Details of The Independent Examiner

Rory Gormley

Member of Member of the Institute of Financial Accountants

37A Main Street
Dromore
Omagh
County Tyrone
BT78 3AE

Statement of the Directors Trustees' Responsibilities

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Companies Act 2006, the Charities (Northern Ireland) Act 2008, as amended and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015

In particular, the Companies Act 2006 and charity law require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law).
- select suitable accounting policies and apply them consistently;
- make judgements and 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;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

Dromore Childcare Centre

Company Registration Number - NI603403

Trustees' Annual Report for the year ended 31 August 2022

The law requires that the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for the year.

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with the Companies Act 2006 and comply with regulations made under the Charities Act. 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.

The Trustees are also responsible for the contents of the Trustees' report, and the statutory responsibility of the Independent Examiner in relation to the Trustees' report is limited to examining the report and ensuring that , on the face of the report, there are no material inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts - Small company provisions

The financial statements are set out on pages 11 to 33.
The financial statements have been prepared implementing the FRS 102 SORP (Statement of Recommended Practice for Accounting and Reporting by Charities) 2015, (as amended by the Bulletin issued in October 2018 and applicable to all accounting periods beginning on or after 1st January 2019), (The SORP), and in accordance with the Financial Reporting Standard 102,

These financial statements have been prepared in accordance with the provisions in Part 15 of the Companies Act 2006. applicable to companies subject to the small companies regime.

This report was approved by the board of trustees on 30 March 2023.

Sarah McDonnell
Director and Trustee