

Charity Registration Number: 104981

Kiddies Castle Early Years
Trustee report and Unaudited Financial Statements
For the year ended 28 February 2023

CavanaghKelly
Chartered Accountants
36 – 38 Northland Row
Dungannon
BT71 6AP

Kiddies Castle Early Years

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Kiddies Castle Early Years

GENERAL INFORMATION

Board of Trustees	Mrs Catherine Shields Mr Patrick Henry Mr Andrew Roden Mrs Maire Kelly Grainne Peeples Mrs Stacey Gilmour Amanda Morrison Mr Neil O'Kane
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Registered Office	Workspace Units 1-4 Parker Avenue Castledawson Magherafelt Co.Londonderry BT45 8AR
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Charity Registration Number	104981
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Independent Examiners	Cavanagh Kelly 36-38 Northland Row Dungannon Co Tyrone BT71 6AP
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Bankers	First Trust Bank (AIB) 78 Wellington St Ballymena BT43 6AF
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Kiddies Castle Early Years

Trustees' Report for the year ended 28 February 2023

The Trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 28 February 2023.

The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" (FRS 102) and the Charities Act (Northern Ireland) 2008.

Reference and Administration Details

The reference and administration details of the charity are as shown on page 2.

Objectives and Activities

Kiddies Castles Early Years was established in Castledawson in 1994 and its principal activity is serving as a Pre-School Education Centre. The Centre is the only one of its type situated in the Castledawson area of Northern Ireland.

The area has seen little or no regeneration from the most economic downturn. The Management Committee come from all sectors of the community to work together with the staff on a cross community/cross culture basis. Together the charity support the holistic development of children of all abilities aged 3 to 5 and offer their parents workshops and courses to enhance their child's development. The staff are experienced, trained in line with the minimum standards and promote high quality development. We deliver the DENI curriculum through observation, planning, assessing - ongoing evaluating, parent interviews and ongoing staff training, the staff identify and support the needs of each child's early years development.

Public Benefit Statement

The Trustees' of Kiddies Castle Early Years confirm that they have complied with their duty under section 4(6) of the Charities Act (Northern Ireland) 2008 to have regard to the Charity Commission for Northern Ireland's guidance on public benefit and that the public benefit requirement has informed the activities of the charity in the year ended 28 February 2023.

Achievements and Performance

Kiddies Castle Early Years continues to provide a High Quality of Education, having provided places for pre school children and pre-preschool children throughout the year 2022/23. The Trustees are satisfied with the performance of the Charity.

Financial Review

Financial Performance

The financial performance was in line with the Trustees' expectations. The charity in a sound financial position at the year-end. The results for the year are set out in detail on pages 7 to 9. The charity company returned net surplus for the year of £2,028 (2022: net deficit of £17,443).

At 28 February 2023, the total assets of the charity amounted to £110,894 (2022: £108,867) comprising of Non-Current assets and Cash at bank or in hand.

Kiddies Castle Early Years

Trustees' Report for the year ended 28 February 2023 (Continued)

Financial Review (Continued)

Reserves Policy

The charitable company does not maintain a formal reserves policy however the Board of Directors continue to monitor the level of reserves held by the charitable company and are satisfied that these are adequate to meet any unforeseen expenditure incurred.

Structure, Governance and Management

Organisational Structure

The charity was established under a Memorandum of Association which established the objects and powers of the charity and is governed under its Articles of Association.

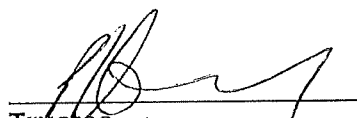
Trustees

The Trustees are listed on page 2.

Taxation Status

The charitable company is recognised as a charity by HM Revenue & Customs. Accordingly, the charitable company has availed of the exemptions contained in Chapter 3 Part 11 Corporation Taxes Act 2010 and Section 256 Taxation of Chargeable Gains Act 1992.

This report was approved by the Board of Trustees Directors and signed on its behalf by:


Trustee
Date: 9/11/23

Charity Registration Number: 104981

Kiddies Castle Early Years

INDEPENDENT EXAMINER'S REPORT to the members on the unaudited financial statements of Kiddies Castle Early Years for the year ended 28 February 2023

I report on the accounts of Kiddies Castle Early Years for the year ended 28 February 2023.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- follow the procedures laid down in the general Directions given by the Commission under section 65 (9)(b) of the Charities Act;
- state whether particular matters have come to my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65 (9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act;
2. That the accounts do not accord with those accounting records;
3. That the accounts do not comply with the accounting requirements of the Charities Act;
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

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Ryan Falls FCA
CavanaghKelly Chartered Accountants
36-38 Northland Row, Dungannon, Co Tyrone, BT71 6AP

Date: