

**Charity Registration Number:** 105098

**Mill Strand Children's Centre**

**Report and Accounts for the Year End:**

**31 March 2023**

# **Mill Strand Children's Centre**

## **Report and Accounts for the Year End: 31 March 2023**

### **Contents**

	Page
Independent Examiner's Report	1
Fund Statements:-	
Receipts & Payments Account	2
Statement of Assets & Liabilities	3
Notes to the accounts	4

**Mill Strand Children's Centre**

**Independent examiner's report for the year ended 31 March 2023**

**Independent examiner's report to the Trustees of Mill Strand Children's Centre**

I report on the financial statements of the Charity for the year ended 31 March 2023.

**Respective responsibilities of Trustees and examiner**

As the Charity's Trustees you are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

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

**Basis of independent examiner's report**

I have examined your charity financial statements 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.

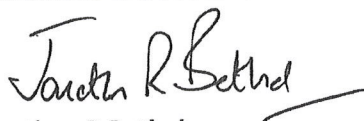
My examination included a review of the accounting records kept by the Charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as Charity Trustees concerning any such matters.

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

**Independent examiner's statement**

I have completed by examination and have no matter has come to my attention, which gives me cause to believe:

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



**Jonathan R Bethel**

**FCA**

**Miscampbell & Co**

6 Annadale Avenue, Belfast, BT7 3JH

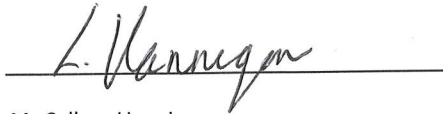
Date: 24 January 2024

	Current Year Unrestricted Funds 2023 £	Current Year Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
<b>RECEIPTS</b>				
<b>RECEIPTS</b>				
<b>Donations &amp; Legacies</b>				
Mill Strand Integrated School Ltd	-		-	-
IEF Grant	-		-	-
Milk and Meals	-		-	-
Covid funding	-		-	2,522
<b>In from Charitable Activity</b>				
Primary Purpose & Ancillary Trading				
Children's Centre	102,132		102,132	88,160
Extra curricular activities	8,333		8,333	2,668
	<b>110,465</b>	<b>-</b>	<b>110,465</b>	<b>93,350</b>
<b>PAYMENTS</b>				
Salaries and wages	75,137		75,137	56,288
Administration costs	17,860		17,860	16,326
Pupil equipment and materials	2,526		2,526	2,355
Extra curricular activities	4,617		4,617	740
Maintenance & repairs	684		684	-
Accountancy fees	420		420	685
Training costs	298		298	811
Bank fees	53		53	53
Subscriptions	1,400		1,400	426
Sundry expenses	1,347		1,347	324
Depreciation	-		-	-
	<b>104,342</b>	<b>-</b>	<b>104,342</b>	<b>78,008</b>
Asset / Investment Purchases	-	-	-	-
<b>Surplus / (Deficit) for the Year</b>	<b>6,123</b>	<b>0</b>	<b>6,123</b>	<b>15,342</b>

## FUNDS RECONCILIATION

	Current Year Unrestricted Funds 2023 £	Current Year Restricted Funds 2023 £	Current Year Total Funds 2023 £	Prior Year Total Funds 2022 £
Total Funds brought forward	10,595	0	10,595	4,747
Surplus / Deficit this Year:	6,123	0	6,123	15,342
Total Funds carried forward	16,718	0	16,718	10,595
<b>Bank &amp; Cash Balances</b>				
Bank of Ireland Current Account			16,718	17,835
			16,718	17,835
<b>Other Assets (Unrestricted Fund)</b>			-	-
<b>Liabilities (Unrestricted Fund)</b>			-	7,240
<b>TOTAL NET ASSETS / (LIABILITIES)</b>			16,718	10,595

This report was approved by the Trustees on 29/1/24 and signed on their behalf by:



Mr Callum Hannigan  
Trustee

Notes to the Accounts for the year ended 31 March 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 receipts and payments basis, and under the historical cost convention in accordance with The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 which are applicable to the financial years of registered charities beginning on or after 1 January 2016 or their date of registration with The Charity Commission for Northern Ireland.

**Going Concern**

The charitable activities are entirely dependent on continuing grant aid and voluntary donations as well as trading revenues. As a consequence, the going concern basis is dependent on the future flow of these uncertain funding streams. Accordingly, the Trustees, after reviewing the financial forecasts for future periods, 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 uncertainties about the charity's ability to continue as a going concern.

**Fund Accounting**

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

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.

**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. The charity is not registered for VAT and accordingly, all their expenditure is inclusive of VAT incurred.

**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.

**Debtors and Creditors receivable / payable within one year.**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 Creditors: Amounts falling due within one year	2023	2022
	£	£
Mill Strand School	-	7,240
	-	7,240