

Charity Registration Number:

105098

Mill Strand Children's Centre

Report and Accounts for the Year End:

31 March 2025

Mill Strand Children's Centre

Report and Accounts for the Year End: 31 March 2025

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 2025

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

I report on the financial statements of the trust for the year ended 31 March 2025, which are set out on pages 2 to 4.

Responsibilities and basis of report

As the trustees of the trust (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Charity's financial statements carried out under the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

I have completed my examination and I 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.

1. accounting records were not kept in respect of the trust as required by section 386 of the Companies Act 2006.
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Jonathan R Bethel

FCA

Miscampbell & Co

6 Annadale Avenue, Belfast, BT7 3JH

Date: 27 January 2026

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Total Funds 2025 £	Prior Year Total Funds 2024 £
RECEIPTS				
RECEIPTS				
Donations & Legacies				
Mill Strand Integrated School Ltd	-		-	-
IEF Grant	-		-	-
Milk and Meals	-		-	-
Covid funding	-		-	-
In from Charitable Activity				
<i>Primary Purpose & Ancillary Trading</i>				
Children's Centre	127,307		127,307	117,249
Extra curricular activities	17,647		17,647	6,053
	144,954	-	144,954	123,302
PAYMENTS				
Salaries and wages	91,736		91,736	82,712
Administration costs	17,311		17,311	17,485
Pupil equipment and materials	6,165		6,165	2,005
Extra curricular activities	12,794		12,794	3,800
Maintenance & repairs	33,000		33,000	78
Accountancy fees	480		480	870
Legal and Professional Fees	-		-	180
Training costs	-		-	-
Bank fees	50		50	50
Subscriptions	-		-	-
Sundry expenses	190		190	817
	161,726	-	161,726	107,997
Surplus / (Deficit) for the Year	(16,772)	-	(16,772)	15,305

FUNDS RECONCILIATION

	Current Year Unrestricted Funds 2025 £	Current Year Restricted Funds 2025 £	Current Year Total Funds 2025 £	Prior Year Total Funds 2024 £
Total Funds brought forward	32,023	0	32,023	16,718
Surplus / Deficit this Year:	(16,772)	0	(16,772)	15,305
Total Funds carried forward	15,251	0	15,251	32,023

Bank & Cash Balances

Bank of Ireland Current Account	21,457	40,221
	21,457	40,221

Other Assets (Unrestricted Fund)

	-	-
--	---	---

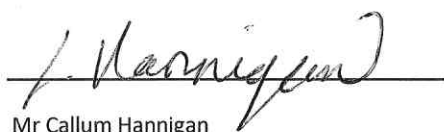
Liabilities (Unrestricted Fund)

	6,206	8,198
--	-------	-------

TOTAL NET ASSETS / (LIABILITIES)

	15,251	32,023
--	---------------	---------------

This report was approved by the Trustees on 27/1/25 and signed on their behalf by:



Mr Callum Hannigan
Trustee

Notes to the Accounts for the year ended 31 March 2025

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	2025	2024
	£	£
Mill Strand School & Accruals	6,206	8,198
	<u>6,206</u>	<u>8,198</u>