

Little Orchids
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023

KEITH McELHINNEY & CO

Chartered accountants
42A Clooney Terrace
Waterside
Londonderry
BT47 6AP

Little Orchids

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Little Orchids

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Reference and administrative details

Registered charity name	Little Orchids
Charity registration number	100096-0
Company registration number	NI 071926
Principal office and registered office	Woodlea House Gransha Park L`Derry BT47 6TF N ireland

The trustees

Paula McConway	
Gregory Sloane	
Deborah Sheehan	
Sarah McGill	(Appointed 10 February 2023)
Anne Marie Kavanagh	(Appointed 10 February 2023)

Independent examiner	Keith McElhinney 42A Clooney Terrace Waterside Londonderry BT47 6AP
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Structure, governance and management

The Charity is managed by an Executive Committee which consists of all the appointed trustees, and the selection of any new Trustees is dealt with by that Committee.

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Company Limited by Guarantee

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

Year ended 31 March 2023

Objectives and activities

We provide therapeutic intervention and support for children 2-4 years with special needs and those who may require additional support. We cater for children who have a wide variety of specific needs. All staff are highly experienced and committed to ongoing training to provide the best outcomes for children and their families. We are located at Gransha Park, L'Derry and have no specific catchment area. Referrals are usually made by professionals involved with the child. Parents can also self refer. We We run 2 sessions per day and have a high adult child ratio. Observations are used to assess each child's individual needs, strengths, interests and abilities and to plan experiences that will encourage further learning. Throughout the daily routine we promote each child's social skills, communication skills, self help skills, play skills and independence. We liaise closely with Health and Education Professionals involved with each child to share information to achieve common goals for the benefit of the child.

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

Year ended 31 March 2023

Achievements and performance

In the Year 2022/23 we ran morning and afternoon sessions from September 2022 until June 2023. All the children were offered 2 days due to the high numbers of referrals. 32 children finished with us in June. All children who attended were in their pre preschool year. Some reasons for referrals were:- " Early Developmental impairment " Speech and Language delay

- " Behavioural challenges
- " Sleep issues
- " Hyperactivity
- " Poor communication and social skills
- " Concerns about possible ASD and ADHD
- " Poor play skills
- " Downs Syndrome
- " Feeding difficulties
- " Sensory processing difficulties
- " Repetitive behaviours
- " Attention and concentration difficulties and difficult to engage
- " Very self-directed
- " Poor inconsistent response to name
- " Inconsistent eye contact
- " Delayed self-help skills
- " Doesn't understand simple commands
- " Finds transitions very difficult when leaving place or activity
- " Non mobile
- " Visual impairment

We have used different ways to monitor and measure the impact of our service these include observation records, behaviour monitoring forms, task analysis, and critical communication list. We continue to have 3 monthly reviews to meet with parents to discuss each child's progress and monitoring forms are completed. We use information from parents gathered before the child begins as a baseline. Other information gathered is from planning, evaluation, action plans and feedback from other professionals. We review all our work annually by seeking the views of Parents via a questionnaire. Feedback from June 2023 was extremely positive with all Parents strongly agreeing with all questions including that their child is gaining confidence and independence as a result of his/her experience at Little Orchids. Comments from Parents included:-

"Fantastic support giving advice, helping basics, lending books, and giving support"

"Amazing! Always willing to help and could not have been more supportive"

"The support my child and I had was brilliant, they met his needs 100% and was very supportive towards myself"

"Reassurance regarding my anxieties and how my child was getting on/ coping. Receiving the reassurance and updates about my child helped to ease my anxieties and made me realise she was in excellent care"

"Advice, signposting, to other groups, written information, books, leaflets"

"couldn't have asked for anymore. Any help I needed about anything was dealt with and given"

"So much help and support in different areas of her development that we were struggling with"

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

Year ended 31 March 2023

"The staff are so supportive always willing to listen and give us advice and strategies to use at home"

"I was kept up to date regularly and gained insight into the care and strategies my son was receiving each day"

"Lovely and friendly group of ladies"

"Ongoing and realistic goals set"

"Any time have asked or inquired support is given 100%"

"The support of Little Orchids is amazing the girls do brilliant work am so pleased with the support we were given"

"There's not enough space to put in writing how amazing the staff is so easy to talk to, go above and beyond for the Parents and children"

"The support is amazing. The team are unbelievable and everyone is simply inspiring. Thank you all for everything"

"I couldn't ask for more support everyone really showed so much love and care for him and helped us with new things to try at home"

"When the staff are asked questions or for support they have gone above and beyond to help"

Achievements this year

" Over the past year we secured funding from the Public Health Agency for a sixth year to run a Making Mums and Dads lives better Project. This project ran for 1.25 hours per week for 4 weeks in December/January and an additional 2 weeks in March. The feedback was extremely positive. We have also secured funding to run the project again. " We secured funding from the Pathway fund to contribute towards the Playroom staff salaries from April 2023 until March 2024. " We secured one to one funding from HSCB Fair Play Regional Small Grants Scheme to support those children referred with very high complex needs who required one to one support. " We secured funding from National Lottery Awards for all towards our running costs and this has also been secured for the incoming year." We held 2 Charity nights throughout the year which were well supported by Parents and the local community. Concerns

" We are dependent on fundraising to contribute to the running costs.

" The high number of children who are referred to the Centre and we are unable to offer places to all children. " Difficulty in recruiting childcare staff.

How we will overcome this

" We will encourage parents to support any fundraising events.

" We continue to source funding to allow additional one to one support staff which means we can continue to offer 8 additional places in the incoming year. " We will advertise all vacant posts online, including social media.

Financial review

The Charity incurred a deficit for the year to 31 March 2023 of £19,889 (2022: surplus £5,617), and at 31 March 2023 had net assets of £109,509 (2022: £129,398)

Little Orchids

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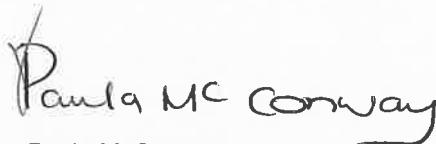
Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Small company provisions

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

The trustees' annual report was approved on 14 November 2023 and signed on behalf of the board of trustees by:

A handwritten signature in black ink that reads "Paula McConway". The signature is written in a cursive style with a large initial 'P'.

Paula McConway
Trustee

Little Orchids

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Little Orchids

Year ended 31 March 2023

I report on the financial statements for the year ended 31 March 2023, which comprise the statement of financial activities (including income and expenditure account), statement of financial position and the related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law, and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- to 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. The 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 the 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the accounts to be reached.

Little Orchids

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Little Orchids *(continued)*

Year ended 31 March 2023

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.



Keith McElhinney

Independent Examiner

42A Clooney Terrace
Waterside
Londonderry
BT47 6AP

14 November 2023

Little Orchids

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Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
Income and endowments					
Donations and legacies	5	76,377	50,109	126,486	141,485
Charitable activities	6	10,560	—	10,560	9,979
Other trading activities	7	7,114	—	7,114	6,952
Investment income	8	127	—	127	33
Total income		<u>94,178</u>	<u>50,109</u>	<u>144,287</u>	<u>158,449</u>
Expenditure					
Expenditure on charitable activities	9,10	<u>114,554</u>	<u>49,622</u>	<u>164,176</u>	<u>152,832</u>
Total expenditure		<u>114,554</u>	<u>49,622</u>	<u>164,176</u>	<u>152,832</u>
Net (expenditure)/income and net movement in funds					
		<u>(20,376)</u>	<u>487</u>	<u>(19,889)</u>	<u>5,617</u>
Reconciliation of funds					
Total funds brought forward		<u>92,578</u>	<u>36,820</u>	<u>129,398</u>	<u>123,781</u>
Total funds carried forward		<u>72,202</u>	<u>37,307</u>	<u>109,509</u>	<u>129,397</u>

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

The notes on pages 11 to 19 form part of these financial statements.

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Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible fixed assets	15	62,369	68,852
Current assets			
Debtors	16	579	–
Cash at bank and in hand		95,764	113,162
		96,343	113,162
Creditors: amounts falling due within one year	17	2,760	2,129
Net current assets		93,583	111,033
Total assets less current liabilities		155,952	179,885
Creditors: amounts falling due after more than one year	18	46,443	50,487
Net assets		109,509	129,398
Funds of the charity			
Restricted funds		37,307	36,819
Unrestricted funds		72,202	92,578
Total charity funds	22	109,509	129,397

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

The statement of financial position
continues on the following page.

The notes on pages 11 to 19 form part of these financial statements.

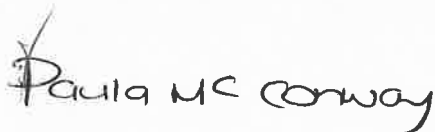
Little Orchids

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2023

These financial statements were approved by the board of trustees and authorised for issue on 14 November 2023, and are signed on behalf of the board by:

A handwritten signature in black ink that reads "Paula McConway". The signature is written in a cursive, flowing style.

Paula McConway
Trustee

The notes on pages 11 to 19 form part of these financial statements.

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in N Ireland and a registered charity in Northern Ireland. The address of the registered office is Woodlea House, Gransha Park, L`Derry, BT47 6TF, N Ireland.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

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

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

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Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Tangible assets *(continued)*

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

Depreciation

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

Freehold property	-	4% straight line
Fixtures and fittings	-	10% straight line

Impairment of fixed assets

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

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

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

Government grants

Government grants are recognised at the fair value of the asset received or receivable. Grants are not recognised until there is reasonable assurance that the charity will comply with the conditions attaching to them and the grants will be received.

Where the grant does not impose specified future performance-related conditions on the recipient, it is recognised in income when the grant proceeds are received or receivable. Where the grant does impose specified future performance-related conditions on the recipient, it is recognised in income only when the performance-related conditions have been met. Where grants received are prior to satisfying the revenue recognition criteria, they are recognised as a liability.

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Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

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

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

Defined contribution plans

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

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Defined contribution plans *(continued)*

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

4. Limited by guarantee

Little Orchids is a company limited by guarantee (restricted to £1 per full member) and not having a share capital.

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations	1,173	—	1,173
Grants			
WH & SC Trust	75,204	—	75,204
Health & Social Care Board	—	14,970	14,970
Pathway Fund	—	24,000	24,000
Halifax Foundation	—	5,464	5,464
Awards for All	—	—	—
Early Years Covid Recovery Fund	—	—	—
Sundry Grants receivable	—	1,631	1,631
Capital grants release	—	4,044	4,044
	<u>76,377</u>	<u>50,109</u>	<u>126,486</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations	1,264	—	1,264
Grants			
WH & SC Trust	72,354	—	72,354
Health & Social Care Board	—	17,205	17,205
Pathway Fund	—	24,000	24,000
Halifax Foundation	—	4,734	4,734
Awards for All	9,914	—	9,914
Early Years Covid Recovery Fund	6,060	—	6,060
Sundry Grants receivable	—	1,910	1,910
Capital grants release	—	4,044	4,044
	<u>89,592</u>	<u>51,893</u>	<u>141,485</u>

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

6. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Sale of goods/services as part of direct charitable activities	10,560	10,560	9,979	9,979

7. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Fundraising	7,114	7,114	6,952	6,952

8. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	127	127	33	33

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Pre school nursery care	90,108	49,450	139,556
Support costs	24,446	172	24,620
	114,554	49,622	164,176

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Pre school nursery care	75,741	55,131	130,872
Support costs	21,866	95	21,960
	97,607	55,226	152,832

10. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2023 £	Total fund 2022 £
Pre school nursery care	139,556	24,620	164,176	152,832

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

11. Net (expenditure)/income

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

	2023	2022
	£	£
Depreciation of tangible fixed assets	<u>6,483</u>	<u>7,067</u>

12. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,068</u>	<u>1,020</u>

13. Staff costs

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

	2023	2022
	£	£
Wages and salaries	130,782	119,640
Employer contributions to pension plans	<u>2,500</u>	<u>1,807</u>
	<u>133,282</u>	<u>121,447</u>

The average head count of employees during the year was 14 (2022: 11). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff - Childcare Assistants	10	7
Number of staff - Centre Manager	1	1
Number of staff - Admin	1	1
Number of staff - Resource Assistant	1	1
Number of staff - Supervisor	1	1
	<u>14</u>	<u>11</u>

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

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2022 and 31 March 2023	130,793	82,811	213,604
Depreciation			
At 1 April 2022	66,205	78,547	144,752
Charge for the year	5,299	1,184	6,483
At 31 March 2023	71,504	79,731	151,235
Carrying amount			
At 31 March 2023	59,289	3,080	62,369
At 31 March 2022	64,588	4,264	68,852

16. Debtors

	2023 £	2022 £
Other debtors	579	—

17. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	446	412
Trade creditors	1,246	697
Accruals and deferred income	1,068	1,020
	2,760	2,129

18. Creditors: amounts falling due after more than one year

	2023 £	2022 £
Accruals and deferred income	46,443	50,487

19. Deferred income

	2023 £	2022 £
At 1 April 2022	50,487	96,775
Amount released to income	(4,044)	(46,288)
At 31 March 2023	46,443	50,487

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,500 (2022: £1,807).

21. Government grants

The amounts recognised in the financial statements for government grants are as follows:

	2023 £	2022 £
Recognised in creditors:		
Deferred government grants due after more than one year	<u>46,443</u>	<u>50,487</u>
Recognised in income from donations and legacies:		
Government grants income	<u>4,044</u>	<u>4,044</u>

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
General funds	<u>92,578</u>	<u>94,178</u>	<u>(114,554)</u>	<u>72,202</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
General funds	<u>83,629</u>	<u>106,556</u>	<u>(97,607)</u>	<u>92,578</u>

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	At 31 March 2023 £
Restricted Funds	<u>36,820</u>	<u>50,109</u>	<u>(49,622)</u>	<u>37,307</u>

	At 1 April 2021 £	Income £	Expenditure £	At 31 March 2022 £
Restricted Funds	<u>40,152</u>	<u>51,893</u>	<u>(55,226)</u>	<u>36,819</u>

Little Orchids

Company Limited by Guarantee

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

Little Orchids

Company Limited by Guarantee

Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Income and endowments		
Donations and legacies		
Donations	1,173	1,264
WH & SC Trust	75,204	72,354
Health & Social Care Board	14,970	17,205
Pathway Fund	24,000	24,000
Halifax Foundation	5,464	4,734
Awards for All	—	9,914
Early Years Covid Recovery Fund	—	6,060
Sundry Grants receivable	1,631	1,910
Capital grants release	4,044	4,044
	<u>126,486</u>	<u>141,485</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	<u>10,560</u>	<u>9,979</u>
Other trading activities		
Fundraising	<u>7,114</u>	<u>6,952</u>
Investment income		
Bank interest receivable	<u>127</u>	<u>33</u>
Total income	<u>144,287</u>	<u>158,449</u>

Little Orchids

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	130,782	119,640
Pension costs	2,500	1,807
Repairs and maintenance	314	306
Insurance	1,647	714
Legal and professional fees	4,321	3,974
Telephone	906	902
Depreciation	6,483	7,067
Food	527	405
Staff uniforms	936	878
Materials	3,344	4,971
General expenses	13	—
Staff recruitment, training & courses	4,104	6,758
Catering & events	1,783	1,285
Cleaning	1,368	998
Printing, postage & stationery	1,490	1,276
Advertising	772	270
Computer software costs	669	181
Photocopier lease	765	430
Travel costs	25	1
Bank charges	273	231
Subscriptions	1,154	738
	<u>164,176</u>	<u>152,832</u>
Total expenditure	<u>164,176</u>	<u>152,832</u>
Net (expenditure)/income	<u>(19,889)</u>	<u>5,617</u>

Little Orchids

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Pre school nursery care		
Activities undertaken directly		
Charitable activity - wages/salaries	114,713	104,536
Charitable activity - Employer pension costs	2,500	1,807
Charitable activity - repairs & maintenance	150	247
Charitable activity - insurance	1,647	714
Charitable activity - telephone	591	722
Charitable activity - depreciation	6,483	7,067
Charitable activity - food	527	405
Charitable activity - staff uniforms	936	878
Charitable activity - materials	3,344	4,867
Staff recruitment, training & courses	4,061	6,410
Catering & events	1,075	780
Cleaning	1,368	983
Printing, postage & stationery	416	637
Advertising	182	199
Computer software costs	307	150
Photocopier lease	618	—
Subscriptions	638	470
	<u>139,556</u>	<u>130,872</u>
Support costs		
Support charitable activity - wages/salaries	16,069	15,104
Support charitable activity - repairs & maintenance	164	59
Support charitable activity - legal and professional fees	4,321	3,974
Support charitable activity - telephone	315	180
Support charitable activity - materials	—	104
Support charitable activity - General expenses	13	—
Staff recruitment, training & courses	43	348
Catering & events	708	505
Cleaning	—	15
Support charitable activity - Printing, postage & stationery	1,074	639
advertising	590	71
Support charitable activity - Computer software costs	362	31
Photocopier lease	147	430
Support charitable activity - travel costs	25	1
Support charitable activity - Bank charges	273	231
Subscriptions	516	268
	<u>24,620</u>	<u>21,960</u>
Expenditure on charitable activities	<u>164,176</u>	<u>152,832</u>