

COMPANY REGISTRATION NUMBER: NI 071926
CHARITY REGISTRATION NUMBER: 100096-0

Little Orchids
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2025

KEITH McELHINNEY & CO

Chartered accountants
42A Clooney Terrace
Waterside
Londonderry
BT47 6AP

Little Orchids

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report (incorporating the director's report)	1
Independent examiner's report to the trustees	6
Statement of financial activities (including income and expenditure account)	8
Statement of financial position	9
Notes to the financial statements	11
The following pages do not form part of the financial statements	
Detailed statement of financial activities	22
Notes to the detailed statement of financial activities	24

Little Orchids

Company Limited by Guarantee

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

Year ended 31 March 2025

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 2025.

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

Emma McDaid	
Gregory Sloane	
Chloe Dunne	(Appointed 4 April 2025)
Amanda Scanlon	(Appointed 14 October 2025)

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.

Little Orchids

Company Limited by Guarantee

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

Year ended 31 March 2025

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.

Little Orchids

Company Limited by Guarantee

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

Year ended 31 March 2025

Achievements and performance

In the Year 2024/25 we ran morning and afternoon sessions from September 2024 until June 2025 and we operated a 3 week summer scheme in July. 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

- " Nonverbal
- " Genetic Conditions
- " 4 Limb Cerebral Palsy
- " Bilateral Cerebral Palsy
- " Multifocal Epilepsy
- " Hypoxic Ischaemic Encephalopathy
- " Dystonia
- " Pallister Killian Syndrome
- " Visual Impairment
- " Sensory Neural hearing loss
- " Respiratory failure requiring oxygen therapy
- " Obstructive sleep apnea
- " Polymicrogyria
- " NG Tube fed
- " Chronic lung disease
- " Behavioural challenges
- " No danger awareness
- " High pain threshold
- " Sleep issues
- " Hyperactivity
- " Poor communication and social skills
- " Concerns about possible ASD and ADHD
- " Poor play skills
- " 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
- " Toileting issues
- " Smearing

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 2025 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:- "My child has made so much

Little Orchids

Company Limited by Guarantee

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

Year ended 31 March 2025

progress, I am very confident in their capabilities. I am so comfortable having my child in Little Orchids." "The staff are always there to listen and talk to if needed." "Fab support, staff go above and beyond." "I am grateful for the support I received while my child was at Little Orchids." "My child came on so much during her time here."

"All the staff have been extremely helpful to us, supporting us with the transition onto preschool. It's been a safe, accepting environment for my child. She has had her needs met and his has helped her develop so much." "Amazing staff, always time to answer questions. Will miss them all. Such a great Centre." "The support that my child received is unbelievable, I couldn't recommend the help enough. It's like home, a family, she thoroughly enjoyed her time here and we will really miss it." "The standard of care our child received was amazing. We felt very included in our child's daily aspects of school. The staff are amazing and have such a high standard of personal care and love towards each child going through their doors." "Couldn't ask for better support for my child." "Helpful staff, my child has flourished here any question I asked the staff I always received an answer on ways to support my child." "The best place, my child and I both needed it desperately. So helpful and such a personalised approach." "Staff are fabulous. Their patience and learning support strategies have been great for my child." "The support we received was great. We understand now why our child acts a certain way and how to manage his behaviours." "Amazing support to both my child and myself the whole time at Little Orchids. Verbally and from the home school diary from everyone." Achievements this year · Over the past year we secured funding from the Public Health Agency for a 8th 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. 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 2024 until March 2025. · 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 the Halifax Foundation and John Moores towards our running costs from December 2024 until December 2025. · We secured funding from Downtown Cash for Kids to offer Sensory sessions in Aspace on a Friday for the children who attend the Centre and those on the waiting list. · We secured a grant from the Credit Union to refurbish a donated shed into a playhouse for the children. · We secured funding from Clothworkers to renovate our outdoor area. · Many Parents and friends of the Centre held fundraisers.

Concerns

· We are dependent on fundraising to contribute to the Staff salaries and running costs. · The high number of children who are referred to the Centre and we are unable to offer places to all children.

How we will overcome this

· We will continue to encourage parents to support any fundraising events. · We will continue to make applications for funding.
· 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.

Financial review

The Charity had a deficit for the year to 31 March 2025 of £17,780 (2024: surplus £4,464), and at 31 March 2025 had net assets of £96,193 (2024: £113,973)

Small company provisions

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

Little Orchids

Company Limited by Guarantee

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

Year ended 31 March 2025

The trustees' annual report was approved on 4 December 2025 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke.

Emma McDaid
Trustee

Little Orchids

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Little Orchids

Year ended 31 March 2025

I report on the financial statements for the year ended 31 March 2025, 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 2025

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

4 December 2025

Little Orchids

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	87,722	54,905	142,627	146,824
Charitable activities	6	16,466	—	16,466	12,730
Other trading activities	7	8,472	—	8,472	8,290
Investment income	8	1,111	—	1,111	891
Total income		<u>113,771</u>	<u>54,905</u>	<u>168,676</u>	<u>168,735</u>
Expenditure					
Expenditure on charitable activities	9,10	131,497	54,959	186,456	164,271
Total expenditure		<u>131,497</u>	<u>54,959</u>	<u>186,456</u>	<u>164,271</u>
Net (expenditure)/income and net movement in funds		<u>(17,726)</u>	<u>(54)</u>	<u>(17,780)</u>	<u>4,464</u>
Reconciliation of funds					
Total funds brought forward		76,902	37,071	113,973	109,509
Total funds carried forward		<u>59,176</u>	<u>37,017</u>	<u>96,193</u>	<u>113,973</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 20 form part of these financial statements.

Little Orchids

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	15	50,653	56,468
Current assets			
Debtors	16	720	—
Cash at bank and in hand		89,702	104,308
		90,422	104,308
Creditors: amounts falling due within one year	17	6,526	4,403
Net current assets		83,896	99,905
Total assets less current liabilities		134,549	156,373
Creditors: amounts falling due after more than one year	18	38,356	42,400
Net assets		96,193	113,973
Funds of the charity			
Restricted funds		37,017	37,071
Unrestricted funds		59,176	76,902
Total charity funds	22	96,193	113,973

For the year ending 31 March 2025 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 20 form part of these financial statements.

Little Orchids

Company Limited by Guarantee

Statement of Financial Position *(continued)*

31 March 2025

These financial statements were approved by the board of trustees and authorised for issue on 4 December 2025, and are signed on behalf of the board by:



Emma McDaid
Trustee

The notes on pages 11 to 20 form part of these financial statements.

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

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.

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 2025

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.

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

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 2025

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 2025 £
Donations			
Donations	1,634	—	1,634
Grants			
WH & SC Trust	83,672	—	83,672
Health & Social Care Board	—	18,400	18,400
Ulster Garden Villages	—	—	—
John Moores Foundation	—	608	608
Pathway Fund	—	26,000	26,000
Halifax Foundation	—	1,381	1,381
Awards for All	—	2,721	2,721
Sundry Grants receivable	2,416	1,751	4,167
Capital grants release	—	4,044	4,044
	<u>87,722</u>	<u>54,905</u>	<u>142,627</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	4,423	—	4,423

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
WH & SC Trust	77,867	—	77,867
Health & Social Care Board	—	19,581	19,581
Ulster Garden Villages	—	6,000	6,000
John Moores Foundation	—	—	—
Pathway Fund	—	24,000	24,000
Halifax Foundation	—	—	—
Awards for All	—	7,279	7,279
Sundry Grants receivable	—	3,630	3,630
Capital grants release	—	4,044	4,044
	<u>82,290</u>	<u>64,534</u>	<u>146,824</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Sale of goods/services as part of direct charitable activities	<u>16,466</u>	<u>16,466</u>	<u>12,730</u>	<u>12,730</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fundraising	<u>8,472</u>	<u>8,472</u>	<u>8,290</u>	<u>8,290</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>1,111</u>	<u>1,111</u>	<u>891</u>	<u>891</u>

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Pre school nursery care	105,654	54,959	160,614
Support costs	25,843	—	25,842
	<u>131,497</u>	<u>54,959</u>	<u>186,456</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Pre school nursery care	79,176	60,955	140,131
Support costs	20,325	3,815	24,140
	<u>99,501</u>	<u>64,770</u>	<u>164,271</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Pre school nursery care	<u>160,614</u>	<u>25,842</u>	<u>186,456</u>	<u>164,271</u>

11. Net (expenditure)/income

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

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>5,815</u>	<u>5,901</u>

12. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,267</u>	<u>1,068</u>

13. Staff costs

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

	2025 £	2024 £
Wages and salaries	149,704	140,597
Employer contributions to pension plans	<u>3,522</u>	<u>2,829</u>
	<u>153,226</u>	<u>143,426</u>

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

13. Staff costs *(continued)*

The average head count of employees during the year was 11 (2024: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - Childcare Assistants	7	8
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>11</u>	<u>12</u>

No employee received employee benefits of more than £60,000 during the year (2024: 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

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>130,793</u>	<u>82,811</u>	<u>213,604</u>
Depreciation			
At 1 April 2024	76,803	80,333	157,136
Charge for the year	<u>5,299</u>	<u>516</u>	<u>5,815</u>
At 31 March 2025	<u>82,102</u>	<u>80,849</u>	<u>162,951</u>
Carrying amount			
At 31 March 2025	<u>48,691</u>	<u>1,962</u>	<u>50,653</u>
At 31 March 2024	<u>53,990</u>	<u>2,478</u>	<u>56,468</u>

16. Debtors

	2025 £	2024 £
Other debtors	<u>720</u>	<u>—</u>

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Creditors: amounts falling due within one year

	2025	2024
	£	£
Bank loans and overdrafts	—	414
Trade creditors	4,510	2,921
Accruals and deferred income	1,267	1,068
Social security and other taxes	749	—
	<u>6,526</u>	<u>4,403</u>

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

	2025	2024
	£	£
Accruals and deferred income	<u>38,356</u>	<u>42,400</u>

19. Deferred income

	2025	2024
	£	£
At 1 April 2024	42,401	46,444
Amount released to income	(4,045)	(4,044)
At 31 March 2025	<u>38,356</u>	<u>42,400</u>

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 £3,522 (2024: £2,829).

21. Government grants

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

	2025	2024
	£	£
Recognised in creditors:		
Deferred government grants due after more than one year	<u>38,356</u>	<u>42,400</u>
Recognised in income from donations and legacies:		
Government grants income	<u>4,044</u>	<u>4,044</u>

Little Orchids

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

22. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	<u>76,902</u>	<u>113,771</u>	<u>(131,497)</u>	<u>59,176</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	<u>72,202</u>	<u>104,201</u>	<u>(99,501)</u>	<u>76,902</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
Restricted Funds	<u>37,071</u>	<u>54,905</u>	<u>(54,959)</u>	<u>37,017</u>

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Funds	<u>37,307</u>	<u>64,534</u>	<u>(64,770)</u>	<u>37,071</u>

Little Orchids

Company Limited by Guarantee

Management Information

Year ended 31 March 2025

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 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Donations	1,634	4,423
WH & SC Trust	83,672	77,867
Health & Social Care Board	18,400	19,581
Ulster Garden Villages	—	6,000
John Moores Foundation	608	—
Pathway Fund	26,000	24,000
Halifax Foundation	1,381	—
Awards for All	2,721	7,279
Sundry Grants receivable	4,167	3,630
Capital grants release	4,044	4,044
	<u>142,627</u>	<u>146,824</u>
Charitable activities		
Sale of goods/services as part of direct charitable activities	<u>16,466</u>	<u>12,730</u>
Other trading activities		
Fundraising	<u>8,472</u>	<u>8,290</u>
Investment income		
Bank interest receivable	<u>1,111</u>	<u>891</u>
Total income	<u>168,676</u>	<u>168,735</u>

Little Orchids

Company Limited by Guarantee

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Expenditure		
Expenditure on charitable activities		
Wages and salaries	149,704	140,597
Pension costs	3,522	2,829
Repairs and maintenance	3,621	846
Insurance	2,326	2,050
Legal and professional fees	3,875	3,642
Telephone	988	896
Depreciation	5,815	5,901
Food	685	501
Staff uniforms	507	478
Materials	4,264	1,568
General expenses	39	—
Staff recruitment, training & courses	3,707	(1,111)
Catering & events	2,205	832
Cleaning	1,550	1,420
Printing, postage & stationery	993	907
Advertising	20	209
Computer software costs	520	438
Photocopier lease	703	842
Bank charges	278	282
Subscriptions	1,134	1,144
	<u>186,456</u>	<u>164,271</u>
Total expenditure	<u>186,456</u>	<u>164,271</u>
Net (expenditure)/income	<u>(17,780)</u>	<u>4,464</u>

Little Orchids

Company Limited by Guarantee

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Expenditure on charitable activities		
Pre school nursery care		
Activities undertaken directly		
Charitable activity - wages/salaries	131,182	123,371
Charitable activity - Employer pension costs	3,522	2,829
Charitable activity - repairs & maintenance	3,551	623
Charitable activity - insurance	2,326	—
Charitable activity - telephone	988	671
Charitable activity - depreciation	5,815	5,901
Charitable activity - food	675	501
Charitable activity - staff uniforms	507	478
Charitable activity - materials	4,244	1,568
Staff recruitment, training & courses	3,568	1,034
Catering & events	1,571	388
Cleaning	1,550	1,411
Printing, postage & stationery	616	339
Advertising	20	113
Computer software costs	—	12
Photocopier lease	—	421
Subscriptions	479	471
	<u>160,614</u>	<u>140,131</u>
Support costs		
Support charitable activity - wages/salaries	18,522	17,226
Support charitable activity - repairs & maintenance	70	223
Support charitable activity - insurance	—	2,050
Support charitable activity - legal and professional fees	3,875	3,642
Support charitable activity - telephone	—	225
Support charitable activity - food	10	—
Support charitable activity - materials	20	—
Support charitable activity - General expenses	39	—
Staff recruitment, training & courses	139	(2,145)
Catering & events	634	444
Cleaning	—	9
Support charitable activity - Printing, postage & stationery	377	568
advertising	—	96
Support charitable activity - Computer software costs	520	426
Photocopier lease	703	421
Support charitable activity - Bank charges	278	282
Subscriptions	655	673
	<u>25,842</u>	<u>24,140</u>
Expenditure on charitable activities	<u>186,456</u>	<u>164,271</u>