

Little Amps Early Years

Northern Ireland · Charity number 100664

Details

Status	Received
Registered	2014-09-29
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	94 Kilrea Road Upperlands Maghera Bt46 5sb BT46 5SB
Phone	02879645005
Email	littleampsey@hotmail.co.uk

Activities

Purposes: The Aims of the group is to enhance the development and education of children under statutory school age by encouraging parents/guardians to understand and provide for the needs of their children by- (a) Offering appropriate play facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the group, ensuring that the group offers opportunities for all children, regardless of religion, culture, race or means. (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs of such children and their families in the local areas. (c) Support the values and principles of Early Years.

What the charity does: The advancement of education, The advancement of health or the saving of lives, The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Education/training, Playgroup/after schools

Who the charity helps: Preschool (0-5 year olds), Unemployed/low income

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£47,128	£56,795	£0	3

Trustees

Name	Role	Appointed
Mr Neville Carson		
Mrs Kyra Bloomfield		
Mrs Paula Carson		
Mrs Rosena Pollock		

Little Amps Early Years

Northern Ireland - Charity number 100664

Accounts

LITTLE AMPS EARLY YEARS**Profit and Loss Account for Year Ended 31 August 2024**

	2024 £	2023 £
Sales	47,128	48,194
Cost of Sales		
Purchases	1,765	1,745
Purchases - Milk & Food	2,032	2,759
Outings & events	84	190
	<u>3,881</u>	<u>4,694</u>
Gross Profit	43,247	43,500
Expenses		
Wages & Related Expenses	43,565	40,507
Light, Heat & Power	1,380	2,380
Other Premises Costs	0	181
Repairs & Renewals	433	1,183
Telephone & Postage	861	808
Printing & Stationery	435	0
Accountancy	2,720	2,180
Legal and Professional Costs	1,930	1,891
Depreciation	684	854
Other Expenses	971	751
	<u>52,979</u>	<u>50,735</u>
Trading Loss for the year	(9,732)	(7,235)
Other Income/Profits		
Interest Received	65	44
Other Income	0	0
	<u>65</u>	<u>44</u>
Net Loss for the year	<u>(9,667)</u>	<u>(7,191)</u>

LITTLE AMPS EARLY YEARS**Balance Sheet as at 31 August 2024**

		2024 £	2023 £
Fixed assets			
Plant, machinery and motor vehicles	3	<u>2,733</u>	<u>3,417</u>
		2,733	3,417
Current assets			
Other current assets and prepayments		1,560	0
Bank/building society balances		9,456	20,058
Cash in hand		<u>36</u>	<u>16</u>
		11,052	20,074
Current liabilities			
Trade creditors/accruals		<u>1,620</u>	<u>1,659</u>
		1,620	1,659
Net current liabilities		9,432	18,415
Net liabilities		<u><u>12,165</u></u>	<u><u>21,832</u></u>
Capital accounts			
Balance at start of period	4	21,832	29,023
Net loss		<u>(9,667)</u>	<u>(7,191)</u>
		<u>12,165</u>	<u>21,832</u>
		12,165	21,832
Other Reserves		<u>0</u>	<u>0</u>
		<u>12,165</u>	<u>21,832</u>

This report was presented to the members and approved by them at the AGM and duly recorded in the minutes.

Neville Carr

Date 25/6/25

LITTLE AMPS EARLY YEARS

Profit and Loss Account for Year Ended 31 August 2024

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Sales				
Funded Places	34,649	0	34,649	36,528
Non-Funded Places	4,714	0	4,714	3,774
Income - Milk/Food	0	0	0	93
Income - Events	6,251	0	6,251	95
Other Funding - D O H Oil Grant	0	0	0	800
Other Funding - Early Years	0	0	0	4,000
Other Funding - Early Years Engage Funding	0	0	0	0
Fundraising & Donations	1,514	0	1,514	2,904
TOTAL	47,128	0	47,128	48,194
Cost of Sales				
Purchases	1,765	0	1,765	1,745
Purchases - Milk & Food	2,032	0	2,032	2,759
Outings & events	84	0	84	190
	3,881	0	3,881	4,504
Gross Profit	43,247	0	43,247	43,690
Expenses				
Wages & Related Expenses	43,532	33	43,565	40,507
Light, Heat & Power	1,380	0	1,380	2,380
Cleaning	0	0	0	181
Repairs & Renewals	433	0	433	1,183
Telephone & Postage	861	0	861	808
Printing & Stationery	435	0	435	0
Accountancy	2,720	0	2,720	2,180
Legal and Professional Costs	1,930	0	1,930	1,891
Depreciation	588	96	684	854
Other Expenses	971	0	971	751
	52,850	129	52,979	50,735
Trading Loss for the year	(9,603)	(129)	(9,732)	(7,045)
Other Income/Profits				
Interest Received	65	0	65	44
Other Income	0	0	0	0
	65	0	65	44
Net Loss for the year	(9,538)	(129)	(9,667)	(7,001)

LITTLE AMPS EARLY YEARS

Balance Sheet as at 31 August 2024

	Unretrioted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Fixed assets				
Plant, machinery and motor vehicles	2,349	384	2,733	3,417
	<u>2,349</u>	<u>384</u>	<u>2,733</u>	<u>3,417</u>
Current assets				
Other current assets and prepayments	1,560	0	1,560	0
Bank/building society balances	9,417	39	9,456	20,058
Cash in hand	36	0	36	16
	<u>11,013</u>	<u>39</u>	<u>11,052</u>	<u>20,074</u>
Current liabilities				
Trade creditors/accruals	1,620	0	1,620	1,659
	<u>1,620</u>	<u>0</u>	<u>1,620</u>	<u>1,659</u>
Net current assets	9,393	39	9,432	18,415
Net assets	<u>11,742</u>	<u>423</u>	<u>12,165</u>	<u>21,832</u>
Capital accounts				
Balance at start of period	4	21,280	552	21,832
Net loss		(9,538)	(129)	(9,667)
Capital introduced	5	0	0	0
		<u>11,742</u>	<u>423</u>	<u>12,165</u>
		<u>11,742</u>	<u>423</u>	<u>12,165</u>
Other Reserves		0	0	0
		<u>11,742</u>	<u>423</u>	<u>12,165</u>
		<u>11,742</u>	<u>423</u>	<u>12,165</u>

LITTLE AMPS EARLY YEARS

Notes to the Accounts for Year Ended 31 August 2024

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Fund accounting

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on these pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the charity's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

3 Plant, machinery and motor vehicles

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
COST OR VALUATION	£	£	£	£
Plant and Machinery	6,086	0	0	6,086
	<u>6,086</u>	<u>0</u>	<u>0</u>	<u>6,086</u>

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
DEPRECIATION	£	£	£	£
Plant and Machinery	2,669	684	0	3,353
	<u>2,669</u>	<u>684</u>	<u>0</u>	<u>3,353</u>

NET BOOK VALUES

	£	£
Plant and Machinery	3,417	2,733
	<u>3,417</u>	<u>2,733</u>

Depreciation of tangible assets has been calculated by the reducing balance method using the rates set out below :-

Fixtures & Fittings 20%

Little Amps Early Years

Northern Ireland - Charity number 100664

Accounts

LITTLE AMPS EARLY YEARS**Profit and Loss Account for Year Ended 31 August 2023**

	2023 £	2022 £
Sales	48,194	54,683
Cost of Sales		
Purchases	1,745	2,341
Purchases - Milk & Food	2,759	1,560
Outings & events	190	0
	<u>4,694</u>	<u>3,901</u>
Gross Profit	43,500	50,782
Expenses		
Wages & Related Expenses	40,507	43,634
Light, Heat & Power	2,380	2,099
Other Premises Costs	181	500
Repairs & Renewals	1,183	1,355
Telephone & Postage	808	778
General Administration Expenses	0	500
Accountancy	2,180	740
Legal and Professional Costs	1,891	3,337
Depreciation	854	918
Other Expenses	751	169
	<u>50,735</u>	<u>54,030</u>
Trading Loss for the year	(7,235)	(3,248)
Other Income/Profits		
Interest Received	44	4
Other Income	0	0
	<u>44</u>	<u>4</u>
Net Loss for the year	<u>(7,191)</u>	<u>(3,244)</u>

LITTLE AMPS EARLY YEARS**Balance Sheet as at 31 August 2023**

		2023 £	2022 £
Fixed assets			
Plant, machinery and motor vehicles	3	3,417	3,671
		<u>3,417</u>	<u>3,671</u>
Current assets			
Other current assets and prepayments		0	0
Bank/building society balances		20,058	26,092
Cash in hand		16	0
		<u>20,074</u>	<u>26,092</u>
Current liabilities			
Trade creditors/accruals		1,659	740
		<u>1,659</u>	<u>740</u>
Net current liabilities		18,415	25,352
Net liabilities		<u><u>21,832</u></u>	<u><u>29,023</u></u>
Capital accounts			
Balance at start of period	4	29,023	32,267
Net loss		(7,191)	(3,244)
		<u>21,832</u>	<u>29,023</u>
		21,832	29,023
Other Reserves		0	0
		<u>21,832</u>	<u>29,023</u>

This report was presented to the members and approved by them at the AGM and duly recorded in the minutes.

Walter Cor

Date

6/6/24

LITTLE AMPS EARLY YEARS

Profit and Loss Account for Year Ended 31 August 2023

	Unretirited Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Sales				
Funded Places	36,528	0	36,528	38,204
Non-Funded Places	3,774	0	3,774	3,200
Income - Milk/Food	93	0	93	1,560
Income - Events	95	0	95	0
Other Funding - D O H Oil Grant	0	800	800	0
Other Funding - Early Years	4,000	0	4,000	5,000
Other Funding - Early Years Engage Funding	0	0	0	5,368
Fundraising & Donations	2,304	600	2,904	1,351
TOTAL	<u>46,794</u>	<u>1,400</u>	<u>48,194</u>	<u>54,683</u>
Cost of Sales				
Purchases	1,745	0	1,745	2,341
Purchases - Milk & Food	2,759	0	2,759	1,560
Outings & events	190	0	190	0
	<u>4,694</u>	<u>0</u>	<u>4,694</u>	<u>3,901</u>
Gross Profit	42,100	1,400	43,500	50,782
Expenses				
Wages & Related Expenses	35,199	5,308	40,507	43,634
Light, Heat & Power	1,580	800	2,380	2,099
Cleaning	181	0	181	500
Repairs & Renewals	1,183	0	1,183	1,355
Telephone & Postage	808	0	808	778
Accountancy	2,180	0	2,180	740
Legal and Professional Costs	1,891	0	1,891	3,337
Depreciation	734	120	854	918
Other Expenses	751	0	751	169
	<u>44,507</u>	<u>6,228</u>	<u>50,735</u>	<u>53,530</u>
Trading Loss for the year	(2,407)	(4,828)	(7,235)	(2,748)
Other Income/Profits				
Interest Received	44	0	44	4
Other Income	0	0	0	0
	<u>44</u>	<u>0</u>	<u>44</u>	<u>4</u>
Net Loss for the year	<u>(2,363)</u>	<u>(4,828)</u>	<u>(7,191)</u>	<u>(2,744)</u>

LITTLE AMPS EARLY YEARS

Balance Sheet as at 31 August 2023

	Unretricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Fixed assets				
Plant, machinery and motor vehicles	2,937	480	3,417	3,671
	<u>2,937</u>	<u>480</u>	<u>3,417</u>	<u>3,671</u>
Current assets				
Other current assets and prepayments	0	0	0	0
Bank/building society balances	19,986	72	20,058	26,092
Cash in hand	16	0	16	0
	<u>20,002</u>	<u>72</u>	<u>20,074</u>	<u>26,092</u>
Current liabilities				
Trade creditors/accruals	1,659	0	1,659	740
	<u>1,659</u>	<u>0</u>	<u>1,659</u>	<u>740</u>
Net current assets	18,343	72	18,415	25,352
Net assets	<u>21,280</u>	<u>552</u>	<u>21,832</u>	<u>29,023</u>
Capital accounts				
Balance at start of period	4	23,643	5,380	29,023
Net loss		(2,363)	(4,828)	(7,191)
Capital introduced	5	0	0	0
		<u>21,280</u>	<u>552</u>	<u>21,832</u>
		<u>21,280</u>	<u>552</u>	<u>21,832</u>
Other Reserves		0	0	0
		<u>21,280</u>	<u>552</u>	<u>21,832</u>
		<u>21,280</u>	<u>552</u>	<u>21,832</u>

LITTLE AMPS EARLY YEARS

Notes to the Accounts for Year Ended 31 August 2023

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Fund accounting

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on these pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the charity's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

3 Plant, machinery and motor vehicles

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
	£	£	£	£
COST OR VALUATION				
Plant and Machinery	5,486	600	0	6,086
	<u>5,486</u>	<u>600</u>	<u>0</u>	<u>6,086</u>

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
	£	£	£	£
DEPRECIATION				
Plant and Machinery	1,815	854	0	2,669
	<u>1,815</u>	<u>854</u>	<u>0</u>	<u>2,669</u>

NET BOOK VALUES

	£	£
Plant and Machinery	3,671	3,417
	<u>3,671</u>	<u>3,417</u>

Depreciation of tangible assets has been calculated by the reducing balance method using the rates set out below :-

Fixtures & Fittings 20%

Little Amps Early Years

Northern Ireland - Charity number 100664

Annual report

Charity No 100664

LITTLE AMPS EARLY YEARS

Financial Statements

for the year ended 31 August 2023

LITTLE AMPS EARLY YEARS

Contents

	Page
Business Information	2
Trustees Report	3 - 10
Independent Examiners Report	11 - 12
Profit and Loss Account	13
Balance Sheet	14
Notes to the Accounts	15 - 17

LITTLE AMPS EARLY YEARS

Business Information

Business address

94 Kilrea Road
Upperlands
Maghera

Accountants

J A S Campbell & Co
49 Managher Road
Aghadowey
Coleraine
BT51 4DE

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2023

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2023.

The management committee are satisfied with the performance of the charity during the year and the position at 31st August 2023, considering the additional financial burden placed upon the organisation by the new requirements by government for the living wage and workplace pensions we will meet our budget for the upcoming year.

Name, registered office and constitution of the charity

The legal registration details are :- LITTLE AMPS EARLY YEARS

Charities Commission Number NIC 100664

The telephone numbers are 02879645005

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

In setting our objectives and planning our activities our management committee and staff have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee charging.

The aims of Little Amps Early Years is to enhance the development and education of children under statutory school age.

We offer appropriate play facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the group, ensuring that the group offers opportunities for all children, regardless of religion, culture, race or means. We encourage the study of the needs of such children and their families and promoting public interest in and recognition of such needs of such children and their families in the local area. We support the values and principles of Early Years.

Policies to ensure the childrens safety and welfare are in place, distributed to all and are strictly adhered to. These policies include such matters as diverse as :

- Safeguarding
- Equal Opportunities Policies.
- Additional Need Policies
- Medical Emergency Procedure.
- Social Networking, E-safety and mobile phone policies.
- Covid-19 and Social Distancing

Little Amps Early Years recognises the importance of working in partnership with parents/carers to promote the best interests of children and that parents play a key role in the education of their children. The playgroup will work in partnership with and support parents in this role.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2023

Public benefit that is provided by the charity

The public benefit provided by the Playgroup starts with the childcare provided to the children, providing quality childcare from qualified child care providers and looking after their health and well being on a daily basis.

Following on from this, growing the child's potential during their time under our care and directing their personal and social development.

Providing a reliable and cost effective pre pre-school service to the parents, taking account of safety, educational and nutritional issues.

Providing support and guidance to the parents.

Radiating out from here to the community at large, providing local facilities that keep the community together. Therefore people don't have to leave the area to get these benefits in larger towns and cities leading to the slow decline of the area.

Providing local employment and training both full time / part time voluntary or paid.

Co-ordinating with local schools and facilities, to the benefit of all parties.

A lot of these goals are qualitative and longterm, and thus hard to measure. As a basic indicator though in 2022 we had 23 children from 21 families and in 2023 we had 21 children from 21 families.

Other more quantitative measures like numbers of local staff employed are detailed below:

	2023	2022	2021
No of staff members living within catchment area	3	3	4
No of students in the year	21	23	23

The charity's aims including the changes or differences it seeks to make through its activities .

Little Amps aims to promote the independence and personal development of the children within our care whilst also developing their social skills.

The charity contributes towards preparing our children for the opportunities, responsibilities and experience of later life.

An explanation of the charity's main objectives for the year.

Little Amps objectives during the year were as follows:

To increase childcare places, whilst still providing a high level of service.

To develop our links with local schools.

To provide ever improving training for our staff and so provide an even better service to the local community.

To increase the amount of fundraising activities in the community, and increase the funds generated by these new and existing activities.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2023

An explanation of the charity's strategies for achieving its stated objectives.

During this climate of reduced government funding, the Charity needs to stand on its own two feet, to continue to achieve the charity's objectives the following strategies have been identified:

Increased fundraising will be more important in the future as outside funding is more difficult to obtain and inflation increases all our costs.

We feel we have met our objectives and have adapted quickly to the changing circumstances faced, particularly over the past couple of years.

We used programmes such as See Saw in order to engage with the children, whilst learning from home.

services provided) that contribute to the achievement of the stated objectives.

The Charity's main aim is to enhance the development and education for children under statutory school age, in the Upperlands and surrounding area.

The Charity complies with all employment legislation, pays adequate salaries to staff, and provides opportunities for ongoing training in order to acknowledge the responsible and skilled nature of the work with children and to protect the rights of employees.

We ensure that each staff member will be trained to a minimum of NVQ level 3. Each child is allocated a key worker.

We adhere to the Minimum standards set out by the Northern trust

Supervision will be in the ratios as follows:

1:8 for 3-4 year olds. (no less than 3 staff at any time)

The contribution of volunteers

The Pre-school would like to thank all committee and voluntary staff for their continuous support

The Pre-school Management would also like to thank the Education Authority and Early Years for their continuous support.

Achievements and Performance of the Charity

A review of charitable activities undertaken by the charity

The charitable activities undertaken by the Trust take the form of free places for children of pre school age and a small fee for those in the pre pre-sessions

Additional support and guidance is provided to parents as they require it.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2023

Fundraising activities

Whilst the Charity relies on funding from the donors identified in the accounts, whose support is valued, there is still scope to further increase fundraising activities.

Those undertaken in the 2023 year include the following:

	2023	2022	2021
Fancy Dress walk	900	0	0
Donation of whitegoods from Donaghy's	600	0	0
Smartie tubes, quiz sheets	419	0	0
Penny Wars	618	0	0
Cheque for Treasure Hunt from Primary School	367	0	0
Total fundraising/donations	2,904	1,351	1,545

Factors relevant to the achievement of the charity's objectives

One of the main factors affecting the Charity's ability to achieve its objectives is that Little Amps is the only pre school setting within a 5 mile radius of the village of Upperlands.

Employment of disabled persons

Little Amps is an equal opportunities employer.

Structure, Governance and Management

Nature of the Governing Document and Constitution of the charity

Little Amps is governed by a constitution administered by a Management Committee.

The methods adopted for the recruitment and appointment of new trustees

When new committee members are required, usually through vacancies occurring, the existing members decide what skills, experience and knowledge is required.

Taking care to comply with any specific requirements set out in the governing documents.

Fit Person assessments as required are carried out by Social Services.

Candidates are formally appointed at the AGM.

The policies and procedures adopted for the induction and training of Trustees, Management and Committee Members.

New members are introduced to the others and key members of staff so that they can get a better understanding of the organisation, and the challenges it faces.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2023

The organisational structure of the charity and how decisions are made.

Key decisions are the remit of the Manager/Leader and Management Committee, so they can best guide the future of the charity.

Less important decisions are delegated to the Staff.

Routine day to day decisions are also the responsibility of key employees as per their contract of employment.

Relationships between the charity and related parties, including its subsidiaries

The Trust has no subsidiaries

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees and members take the issue of risk management very seriously.

The major risks to the charity are :

The reduction of funded places is the major threat to the ongoing viability of the Pre School

Of a lesser degree of risk are factors like failure to comply with legal requirements. Close attention is given to these matters, but it is possible, however remote to have the setting closed down if there are failings in the ratio of staff to children. Very close attention and control is placed on these legal factors.

Risks such as change in demographics, are unlikely to have an immediate affect and would allow sufficient time to adapt if they were to occur.

Financial Review

Policies on reserves

The trustees having reconsidered the position of the charity now feel that an unrestricted reserve of £10,000 is required to cover any expences like redundancies etc

The reserve policy is monitored during the year, and if necessary reviewed due to changing needs and circumstances.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2023

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The principal sources of funding are

	£
EA-NE-REGION CRE funded places	36,528
Non funded places (Fees)	3,774
Other Funding - D O H Oil Grant	800
Early Years Pathway	4,000

Little Amps would like to take this opportunity to thank Early Years and the Education Authority for the support provided towards staff costs.

Also Donaght Brothers for their donation of white goods.

Many thanks for your assistance.

Income during the year has been used to cover the support cost of the Playgroup as per the Profit & Loss Account.

Availability and adequacy of assets of each of the funds

The Trustees and Management Committee are satisfied that the Trust's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 13 to 17. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the Trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of -£ 7,191 (prior year -£ 3,244 and net realised outgoing/incoming resources of a capital nature of £ 0, (prior year £0), making net overall realised incoming/outgoing resources of -£ 7,191 (prior year -£ 3,244).

The total reserves at the year end after accounting for unrealised losses after revaluing investments of £ 0 (prior year £0), stand at £21,832 (prior year £29,023).

Free unrestricted liquid reserves amounted to £21,280 (prior year £23,643).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2023

Independent Examiner

J A S Campbell & Co
Accountant
49 Managher Road
Aghadowey
Coleraine
BT51 4DE

Statement of Directors' and Trustees' Responsibilities

The Charities Act t require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was presented to the members and approved by them at the AGM on September 2024, and duly recorded in the minutes.



Little Amps Early Years

Northern Ireland - Charity number 100664

Annual return

LITTLE AMPS EARLY YEARS

Independent examiner's report

for the year ended 31 August 2023

Independent examiner's report to the charity trustees of LITTLE AMPS EARLY YEARS

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 13 to 17.

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

state whether particular matters have come to my attention.

Basis of examiner's statement

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.

LITTLE AMPS EARLY YEARS

Independent examiner's report

for the year ended 31 August 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.

Ronald Ritchie FCCA
Accountant



49 Managher Road
Aghadowey
Coleraine
BT51 4DE

12 May 2024

Little Amps Early Years

Northern Ireland - Charity number 100664

Accounts

LITTLE AMPS EARLY YEARS**Profit and Loss Account for Year Ended 31 August 2022**

	2022	2021
	£	£
Sales	54,683	82,075
Cost of Sales		
Purchases	2,341	2,643
Purchases - Milk & Food	1,560	2,557
	<u>3,901</u>	<u>5,200</u>
Gross Profit	50,782	76,875
Expenses		
Wages & Related Expenses	43,634	48,784
Light, Heat & Power	2,099	731
Other Premises Costs	500	1,167
Repairs & Renewals	1,355	1,439
Telephone & Postage	778	698
General Administration Expenses	500	1,000
Accountancy	740	760
Legal and Professional Costs	3,337	2,329
Depreciation	918	897
Other Expenses	169	113
	<u>54,030</u>	<u>57,918</u>
(Trading Loss)/trading profit for the year	(3,248)	18,957
Other Income/Profits		
Interest Received	4	1
Other Income	0	0
	<u>4</u>	<u>1</u>
(Net Loss)/net profit for the year	<u>(3,244)</u>	<u>18,958</u>

LITTLE AMPS EARLY YEARS**Balance Sheet as at 31 August 2022**

		2022 £	2021 £
Fixed assets			
Plant, machinery and motor vehicles	3	3,671	3,589
		<u>3,671</u>	<u>3,589</u>
Current assets			
Other current assets and prepayments		0	0
Bank/building society balances		26,092	29,430
		<u>26,092</u>	<u>29,430</u>
Current liabilities			
Trade creditors/accruals		740	752
		<u>740</u>	<u>752</u>
Net current liabilities		25,352	28,678
Net liabilities		<u>29,023</u>	<u>32,267</u>
Capital accounts			
Balance at start of period	4	32,267	13,309
Net (loss)/profit		(3,244)	18,958
		<u>29,023</u>	<u>32,267</u>
		29,023	32,267
Other Reserves		0	0
		<u>29,023</u>	<u>32,267</u>

This report was presented to the members and approved by them at the AGM and duly recorded in the minutes.

Date

LITTLE AMPS EARLY YEARS

Profit and Loss Account for Year Ended 31 August 2022

	Unretircted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Sales				
Funded Places	38,204	0	38,204	43,988
Non-Funded Places	3,200	0	3,200	3,293
Income - Milk/Food	1,560	0	1,560	2,268
Other Funding - Education Restart	0	0	0	12,985
Other Funding - Engage Funding	0	5,368	5,368	0
Other Funding - Early Years	5,000	0	5,000	10,000
Other Funding - Early Years Sustainability	0	0	0	7,996
Fundraising & Donations	1,351	0	1,351	1,545
TOTAL	<u>49,315</u>	<u>5,368</u>	<u>54,683</u>	<u>82,075</u>
Cost of Sales				
Purchases	1,991	350	2,341	2,643
Purchases - Milk & Food	1,560	0	1,560	2,557
	<u>3,551</u>	<u>350</u>	<u>3,901</u>	<u>5,200</u>
Gross Profit	45,764	5,018	50,782	76,875
Expenses				
Wages & Related Expenses	38,849	4,785	43,634	48,784
Light, Heat & Power	2,099	0	2,099	731
Cleaning	500	0	500	1,167
Repairs & Renewals	1,355	0	1,355	1,439
Telephone & Postage	778	0	778	698
Printing & Stationery	0	0	0	0
General Administration Expenses	500	0	500	1,000
Accountancy	740	0	740	760
Legal and Professional Costs	3,337	0	3,337	2,329
Other Finance Charges	0	0	0	0
Depreciation	918	0	918	897
Other Expenses	169	0	169	113
	<u>49,245</u>	<u>4,785</u>	<u>54,030</u>	<u>57,918</u>
(Trading Loss)/trading profit for the year	(3,481)	233	(3,248)	18,957
Other Income/Profits				
Interest Received	4	0	4	1
Other Income	0	0	0	0
	<u>4</u>	<u>0</u>	<u>4</u>	<u>1</u>
(Net Loss)/net profit for the year	<u>(3,477)</u>	<u>233</u>	<u>(3,244)</u>	<u>18,958</u>

LITTLE AMPS EARLY YEARS

Balance Sheet as at 31 August 2022

	Unretricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Fixed assets				
Plant, machinery and motor vehicles	3,671	0	3,671	3,589
	<u>3,671</u>	<u>0</u>	<u>3,671</u>	<u>3,589</u>
Current assets				
Other current assets and prepayments	0	0	0	0
Bank/building society balances	20,712	5,380	26,092	29,430
Cash in hand	0	0	0	0
	<u>20,712</u>	<u>5,380</u>	<u>26,092</u>	<u>29,430</u>
Current liabilities				
Trade creditors/accruals	740	0	740	752
	<u>740</u>	<u>0</u>	<u>740</u>	<u>752</u>
Net current assets	19,972	5,380	25,352	28,678
Net assets	<u>23,643</u>	<u>5,380</u>	<u>29,023</u>	<u>32,267</u>
Capital accounts				
Balance at start of period	4 27,120	5,147	32,267	13,309
Net (loss)/profit	(3,477)	233	(3,244)	18,958
Capital introduced	5 0	0	0	0
	<u>23,643</u>	<u>5,380</u>	<u>29,023</u>	<u>32,267</u>
	<u>23,643</u>	<u>5,380</u>	<u>29,023</u>	<u>32,267</u>
Other Reserves	0	0	0	0
	<u>23,643</u>	<u>5,380</u>	<u>29,023</u>	<u>32,267</u>

LITTLE AMPS EARLY YEARS

Notes to the Accounts for Year Ended 31 August 2022

1 Accounting basis

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

2 Fund accounting

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on these pooled investment is apportioned to the individual funds on an average balance basis.

Unrestricted funds are income funds which are to be spent on the charity's general purposes.

Designated funds are general funds set aside by the congregation for use in the future.

3 Plant, machinery and motor vehicles

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
	£	£	£	£
COST OR VALUATION				
Plant and Machinery	<u>4,486</u>	<u>1,000</u>	<u>0</u>	<u>5,486</u>
	4,486	1,000	0	5,486

	<u>Opening Balance</u>	<u>Additions</u>	<u>Disposals</u>	<u>Closing Balance</u>
	£	£	£	£
DEPRECIATION				
Plant and Machinery	<u>897</u>	<u>918</u>	<u>0</u>	<u>1,815</u>
	897	918	0	1,815

NET BOOK VALUES

	£	£
Plant and Machinery	<u>3,589</u>	<u>3,671</u>
	3,589	3,671

Depreciation of tangible assets has been calculated by the reducing balance method using the rates set out below :-

Fixtures & Fittings 20%

Little Amps Early Years

Northern Ireland - Charity number 100664

Annual report

Charity No 100664

LITTLE AMPS EARLY YEARS

Financial Statements

for the year ended 31 August 2022

LITTLE AMPS EARLY YEARS

Contents

	Page
Business Information	2
Trustees Report	3 - 10
Independent Examiners Report	11 - 12
Profit and Loss Account	13
Balance Sheet	14
Notes to the Accounts	15 - 17

LITTLE AMPS EARLY YEARS

Business Information

Business address

94 Kilrea Road
Upperlands
Maghera

Accountants

J A S Campbell & Co
49 Managher Road
Aghadowey
Coleraine
BT51 4DE

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2022

Introduction

The trustees present their annual report and accounts for the year ended 31st August 2022.

The management committee are satisfied with the performance of the charity during the year and the position at 31st August 2022, considering the additional financial burden placed upon the organisation by the new requirements by government for the living wage and workplace pensions we will meet our budget for the upcoming year.

Name, registered office and constitution of the charity

The legal registration details are :- LITTLE AMPS EARLY YEARS

Charities Commission Number NIC 100664
The telephone numbers are O2879645005

Objectives and Activities of the Charity

A summary of the objects of the charity as set out in its governing document.

In setting our objectives and planning our activities our management committee and staff have given careful consideration to the Charity Commission's general guidance on public benefit and in particular to its supplementary public benefit guidance on advancing education and on fee charging.

The aims of Little Amps Early Years is to enhance the development and education of children under statutory school age.

We offer appropriate play facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the group, ensuring that the group offers opportunities for all children, regardless of religion, culture, race or means. We encourage the study of the needs of such children and their families and promoting public interest in and recognition of such needs of such children and their families in the local area. We support the values and principles of Early Years.

Policies to ensure the childrens safety and welfare are in place, distributed to all and are strictly adhered to. These policies include such matters as diverse as :

- Safeguarding
- Equal Opportunities Policies.
- Additional Need Policies
- Medical Emergency Procedure.
- Social Networking, E-safety and mobile phone policies.
- Covid-19 and Social Distancing

Little Amps Early Years recognises the importance of working in partnership with parents/carers to promote the best interests of children and that parents play a key role in the education of their children. The playgroup will work in partnership with and support parents in this role.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2022

Public benefit that is provided by the charity

The public benefit provided by the Playgroup starts with the childcare provided to the children, providing quality childcare from qualified child care providers and looking after their health and well being on a daily basis.

Following on from this, growing the child's potential during their time under our care and directing their personal and social development.

Providing a reliable and cost effective pre pre-school service to the parents, taking account of safety, educational and nutritional issues.

Providing support and guidance to the parents.

Radiating out from here to the community at large, providing local facilities that keep the community together. Therefore people don't have to leave the area to get these benefits in larger towns and cities leading to the slow decline of the area.

Providing local employment and training both full time / part time, voluntary or paid.

Co-ordinating with local schools and facilities, to the benefit of all parties.

A lot of these goals are qualitative and longterm, and thus hard to measure. As a basic indicator though in 2021 we had 23 children from 23 families and in 2022 we had 21 children from 21 families.

Other more quantitative measures like numbers of local staff employed are detailed below:

	2022	2021	2020
No of staff members living within catchment area	3	4	4
No of students in the year	21	23	21

The charity's aims including the changes or differences it seeks to make through its activities .

Little Amps aims to promote the independence and personal development of the children within our care whilst also developing their social skills.

The charity contributes towards preparing our children for the opportunities, responsibilities and experience of later life.

An explanation of the charity's main objectives for the year.

Little Amps objectives during the year were as follows:

To increase childcare places, whilst still providing a high level of service.

To develop our links with local schools.

To provide ever improving training for our staff and so provide an even better service to the local community.

To increase the amount of fundraising activities in the community, and increase the funds generated by these new and existing activities.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2022

An explanation of the charity's strategies for achieving its stated objectives.

During this climate of reduced government funding, the Charity needs to stand on its own two feet, to continue to achieve the charity's objectives the following strategies have been identified:

Increased fundraising will be more important in the future as outside funding is more difficult to obtain and inflation increases all our costs.

We feel we have met our objectives and have adapted quickly to the changing circumstances faced, particularly over the past couple of years.

We used programmes such as See Saw in order to engage with the children, whilst learning from home.

services provided) that contribute to the achievement of the stated objectives.

The Charity's main aim is to enhance the development and education for children under statutory school age, in the Upperlands and surrounding area.

The Charity complies with all employment legislation, pays adequate salaries to staff, and provides opportunities for ongoing training in order to acknowledge the responsible and skilled nature of the work with children and to protect the rights of employees.

We ensure that each staff member will be trained to a minimum of NVQ level 3.

Each child is allocated a key worker.

We adhere to the Minimum standards set out by the Northern trust

Supervision will be in the ratios as follows:

1:8 for 3-4 year olds. (no less than 3 staff at any time)

The contribution of volunteers

The Pre-school would like to thank all committee and voluntary staff for their continuous support

The Pre-school Management would also like to thank the Education Authority and Early Years for their continuous support.

Achievements and Performance of the Charity

A review of charitable activities undertaken by the charity

The charitable activities undertaken by the Trust take the form of free places for children of pre school age and a small fee for those in the pre pre-sessions
Additional support and guidance is provided to parents as they require it.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2022

Fundraising activities

Whilst the Charity relies on funding from the donors identified in the accounts, whose support is valued, there is still scope to further increase fundraising activities.

Those undertaken in the 2021 year include the follows:

	2022	2021	2020
Total fundraising/donations	1,351	1,545	0

Factors relevant to the achievement of the charity's objectives

One of the main factors affecting the Charity's ability to achieve its objectives is that Little Amps is the only pre school setting within a 5 mile radius of the village of Upperlands.

Employment of disabled persons

Little Amps is an equal opportunities employer.

Structure, Governance and Management

Nature of the Governing Document and Constitution of the charity

Little Amps is governed by a constitution administered by a Management Committee.

The methods adopted for the recruitment and appointment of new trustees

When new committee members are required, usually through vacancies occurring, the existing members decide what skills, experience and knowledge is required.

Taking care to comply with any specific requirements set out in the governing documents.

Fit Person assessments as required are carried out by Social Services.

Candidates are formally appointed at the AGM.

The policies and procedures adopted for the induction and training of Trustees, Management and Committee Members.

New members are introduced to the others and key members of staff so that they can get a better understanding of the organisation, and the challenges it faces.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2022

The organisational structure of the charity and how decisions are made.

Key decisions are the remit of the Manager/Leader and Management Committee, so they can best guide the future of the charity.

Less important decisions are delegated to the Staff.

Routine day to day decisions are also the responsibility of key employees as per their contract of employment.

Relationships between the charity and related parties, including its subsidiaries

The Trust has no subsidiaries

The major risks to which the charity is exposed and reviews and systems to mitigate risks

The trustees and members take the issue of risk management very seriously.

The major risks to the charity are :

The reduction of funded places is the major threat to the ongoing viability of the Pre School

Of a lesser degree of risk are factors like failure to comply with legal requirements. Close attention is given to these matters, but it is possible, however remote to have the setting closed down if there are failings in the ratio of staff to children. Very close attention and control is placed on these legal factors.

Risks such as change in demographics, are unlikely to have an immediate affect and would allow sufficient time to adapt if they were to occur.

Financial Review

Policies on reserves

The trustees having reconsidered the position of the charity now feel that an unrestricted reserve of £10,000 is required to cover any expences like redundancies etc

The reserve policy is monitored during the year, and if necessary reviewed due to changing needs and circumstances.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2022

Principal funding sources and how expenditure in the year under review has supported the key objectives of the charity.

The principal sources of funding are

	£
EA-NE-REGION CRE funded places	38,204
Non funded places (Fees)	3,200
Engage Funding	5,368
Early Years Pathway	5,000

Little Amps would like to take this opportunity to thank Early Years and the Education Authority for the support provided towards staff costs.
Many thanks for your assistance.

Income during the year has been used to cover the support cost of the Playgroup as per the Profit & Loss Account.

Availability and adequacy of assets of each of the funds

The Trustees and Management Committee are satisfied that the Trust's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

Transactions and Financial position

The financial statements are set out on pages 13 to 17. The financial statements have been prepared implementing the 2005 Revision of the Statement of Recommended Practice for Accounting and Reporting by Charities issued by the Charity Commission for England and Wales (revised in June 2008) and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). As stated in the introduction to this report, the Trustees consider the financial performance by the charity during the year to have been satisfactory.

The Statement of Financial Activities show net outgoing/incoming resources for the year of a revenue nature of -£ 3,244 (prior year £ 18,958 and net realised outgoing/incoming resources of a capital nature of £ 0, (prior year £0), making net overall realised incoming/outgoing resources of -£ 3,244 (prior year £ 18,958).

The total reserves at the year end after accounting for unrealised losses after revaluing investments of £ 0 (prior year £0), stand at £29,023 (prior year £32,267).

Free unrestricted liquid reserves amounted to £23,643 (prior year £27,120).

Specific changes in fixed assets

Changes in fixed assets are shown in detail in the notes to the accounts.

LITTLE AMPS EARLY YEARS

The report of the trustees for the year ended 31 August 2022

Independent Examiner

J A S Campbell & Co
Accountant
49 Managher Road
Aghadowey
Coleraine
BT51 4DE

Statement of Directors' and Trustees' Responsibilities

The Charities Act t require the Board of Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of the surplus or deficit of the charity. In preparing those financial statements the Board is required to :-

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements;

The Trustees are also responsible for maintaining adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which are sufficient to show and explain the charity's transactions and enable them to ensure that the financial statements comply with regulations made under the Charities Act. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are also responsible for the contents of the Trustees' report, and the responsibility of the independent examiner in relation to the Trustees' report is limited to examining the report and ensuring that, on the face of the report, there are no inconsistencies with the figures disclosed in the financial statements.

Method of preparation of accounts

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

This report was presented to the members and approved by them at the AGM on September 2023, and duly recorded in the minutes.

Little Amps Early Years

Northern Ireland - Charity number 100664

Annual return

LITTLE AMPS EARLY YEARS

Independent examiner's report

for the year ended 31 August 2022

Independent examiner's report to the charity trustees of LITTLE AMPS EARLY YEARS

I report on the accounts of the Trust for the year ended 31 August 2022, which are set out on pages 13 to 17.

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 Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

state whether particular matters have come to my attention.

Basis of examiner's statement

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.

LITTLE AMPS EARLY YEARS

Independent examiner's report

for the year ended 31 August 2022

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.

Ronald Ritchie FCCA
Accountant



49 Managher Road
Aghadowey
Coleraine
BT51 4DE

2 Jun 2023