

# Sugar and Spice Early Years Centre

Northern Ireland · Charity number 100733

## Details

Status	Received
Registered	2014-11-03
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	Units 7/8 Drumquin Enterprise Centre Castelderg Road Drumquin Omagh BT78 4ph BT78 4PH
Phone	028 8283 1997
Email	<a href="mailto:sugarandspicedrumquin@hotmail.com">sugarandspicedrumquin@hotmail.com</a>

## Activities

**Purposes:** The objects of the Company shall be to enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by:- (a) Offering appropriate play and educational facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the Company, ensuring that the Company offers opportunities for all children, regardless of ability, 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 the needs of such children and their families in the local community (c) Providing the necessary facilities for the daily care, recreation and education during out of school hours and school holidays

**What the charity does:** The advancement of education

**How the charity works:** Cross-border/cross-community, Education/training, Playgroup/after schools

**Who the charity helps:** Preschool (0-5 year olds)

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£70,152	£73,664	£0	5

## Trustees

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Name	Role	Appointed
Mrs Caoimhe Mcaleer		
Mrs Ciara Connolly		
Mrs Claire Timoney		
Mrs Stacey Allison		

**Sugar and Spice Early Years Centre**

Northern Ireland - Charity number 100733

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# Accounts

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Charity Number: NI0100733

Company registration number: NI073155

**Sugar and Spice Early Years Centre**  
**Company limited by guarantee**

**Unaudited financial statements**

**31 August 2024**

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

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Sugar and Spice Early Years Centre  
Company limited by guarantee

**Legal and administrative information**

**Registered charity name:** SUGAR AND SPICE EARLY YEARS CENTRE

**Charity number:** NI0100733

**Company registration number:** NI073155

**Secretary:** Fiona Laird

**Principal office:** Units 7 & 8 Drumquin Enterprise Centre  
Castleberg Road  
Drumquin  
Co. Tyrone  
BT784PH

**Registered office:** Units 7 & 8 Drumquin Enterprise Centre  
Castleberg Road  
Drumquin  
Co. Tyrone  
BT78 4PH

**The Trustees**

The Trustees who served the company during the period were as follows:

Stacey Allison  
Fiona Laird  
Lisa Marie Ferris

Sugar and Spice Early Years Centre  
Company limited by guarantee

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2024

The trustees present their report and the financial statements for the year ended 31 August 2024. The trustees, who are also the directors of SUGAR AND SPICE EARLY YEARS CENTRE for the purposes of company law and who served during the year and up to the date of this report are set on page 1.

**Structure, governance and management**

The Group is a charitable company, limited by guarantee, incorporated on 9th July 2009. The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees of the charity, who are directors, are detailed on page 1.

**Objectives and activities**

The charity operates a child care service for the local community.

**Achievements and performance**

The results of the year are contained in the financial statements.

**Reporting Accountants**

CT McNabb & Co Accountants and Tax Consultants will be the reporting accountants for the ensuing year.

**Small company provisions**

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

**Registered Office:**

Units 7 & 8 Drumquin Enterprise Centre  
Castleberg Road  
Drumquin  
Co Tyrone

**Signed by order of the trustees**



**Stacey Allison**

**Chair**

**Date:** 19/5/25

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

**Independent examiner's report to the trustees the unaudited statutory financial  
statements of SUGAR AND SPICE EARLY YEARS CENTRE Year ended 31 August  
2024**

Outlined below is my report on the accounts of SUGAR AND SPICE EARLY YEARS CENTRE for the year ended 31 August 2024

**Respective responsibilities of trustees and independent examiner**

As described on page 1 the trustees, who are also the directors of SUGAR AND SPICE EARLY YEARS CENTRE for purposes of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independents examiner's statement**

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**CT McNabb & Co Accountants and Tax Consultants**

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

**Detailed Income statement  
Year ended 31 August 2024**

	2024 £	2023 £
Note		
Turnover	70,152	75,519
Other operating income		
	70,152	75,519
Staff costs	(49,428)	(42,757)
Depreciation and other amounts written off tangible and intangible fixed assets	5,028	4,894
Other operating expenses	(24,387)	(28,337)
<b>Operating profit</b>	<b>1,365</b>	<b>9,319</b>
Interest payable and similar expenses	-	-
<b>Profit before taxation</b>	<b>1,365</b>	<b>9,319</b>
Tax on profit	-	-
<b>Profit for the financial year and total comprehensive income</b>	<b>1,365</b>	<b>9,319</b>

All the activities of the company are from continuing operations.

Sugar and Spice Early Years Centre  
Company limited by guarantee

Statement of financial position  
31 August 2024

		2024		2023	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7	80,996		81,352	
			80,996		81,532
<b>Current assets</b>					
Cash at bank and in hand		10,215		16,215	
Other debtors		34			
		10,249		16,215	
<b>Creditors: amounts falling due</b>					
within one year	8	(600)		(2,903)	
<b>Net current assets</b>			9,649		13,312
<b>Total assets less current liabilities</b>			90,645		94,844
<b>Creditors: amounts falling due</b>					
after more than one year	9		(48,717)		(54,281)
<b>Net assets</b>			41,928		40,563
<b>Capital and reserves</b>					
Profit and loss account			41,928		40,563
<b>Members funds</b>			41,928		40,563

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

**Statement of financial position Year ended 31 August 2024**

Trustees' statements required by the Companies Act 2006 for the year ended 31 August 2024.

In approving these financial statements as trustees of the company we hereby confirm:

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the committee and authorised for issue and signed on their behalf by:

**Stacey Allison**

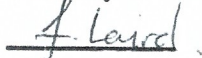
Chair



Date: 19/5/25

**Fiona Laird**

Secretary



Date: 19/5/25

Company registration number: NI073155

Charity number: NI0100733

## **Notes to financial statements for the year ended 31 August 2024**

### **1.0 Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities issued in March 2005 (SORP 2005) and the Companies Act 2006.

### **1.1 Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

### **1.2 Fixed Asset**

All fixed assets are initially recorded at cost.

### **1.3 Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Secret garden - 20 years straight line

Equipment-20% Reducing Balance

### **1.4 Staff costs**

Staff costs for the year ended 31st August 2024 amounted to £48,018. The average number of employees during the year was as follows:

Number of trustees 3

Number of staff 5

### **1.5 Company limited by guarantee**

The company is limited by guarantee

### **1.6 Creditors and accruals**

Accountants fees £615

**Tangible assets**

	Freehold property	Fixtures, fittings and equipment	Total
	£	£	£
<b>Cost</b>			
<b>At 1 September 2023 and 31 August 2024</b>	<u>89,044</u>	<u>6,144</u>	<u>95,188</u>
<b>Depreciation</b>			
At 1 September 2023	10,194	3,462	13,656
Charge for the year	-	536	536
<b>At 31 August 2024</b>	<u>10,194</u>	<u>3,998</u>	<u>14,192</u>
<b>Carrying amount</b>			
<b>At 31 August 2024</b>	<u>78,850</u>	<u>2,146</u>	<u>80,996</u>
At 31 August 2023	<u>78,850</u>	<u>2,682</u>	<u>81,532</u>

**Sugar and Spice Early Years Centre**

Northern Ireland - Charity number 100733

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# Accounts

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Charity Number: NI0100733

Company registration number: NI073155

Sugar and Spice Early Years Centre

Company limited by guarantee

Unaudited financial statements

31 August 2023

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

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Sugar and Spice Early Years Centre  
Company limited by guarantee

**Legal and administrative information**

**Registered charity name:** SUGAR AND SPICE EARLY YEARS CENTRE

**Charity number:** NI0100733

**Company registration number:** NI073155

**Secretary:** Fiona Laird

**Principal office:** Units 7 & 8 Drumquin Enterprise Centre  
Castledearg Road  
Drumquin  
Co. Tyrone  
BT784PH

**Registered office:** Units 7 & 8 Drumquin Enterprise Centre  
Castledearg Road  
Drumquin  
Co. Tyrone  
BT78 4PH

**The Trustees**

The Trustees who served the company during the period were as follows:

Stacey Allison  
Fiona Laird  
Lisa Marie Ferris

Sugar and Spice Early Years Centre  
Company limited by guarantee

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

The trustees present their report and the financial statements for the year ended 31 August 2023. The trustees, who are also the directors of SUGAR AND SPICE EARLY YEARS CENTRE for the purposes of company law and who served during the year and up to the date of this report are set on page 1.

**Structure, governance and management**

The Group is a charitable company, limited by guarantee, incorporated on 9th July 2009. The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees of the charity, who are directors, are detailed on page 1.

**Objectives and activities**

The charity operates a child care service for the local community.

**Achievements and performance**

The results of the year are contained in the financial statements.

**Reporting Accountants**

CT McNabb & Co Accountants and Tax Consultants will be the reporting accountants for the ensuing year.

**Small company provisions**

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

**Registered Office:**

Units 7 & 8 Drumquin Enterprise Centre  
Castleberg Road  
Drumquin  
Co Tyrone

**Signed by order of the trustees**

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**Stacey Allison**

**Chair**

**Date:**

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

**Independent examiner's report to the trustees the unaudited statutory financial  
statements of SUGAR AND SPICE EARLY YEARS CENTRE Year ended 31 August  
2023**

Outlined below is my report on the accounts of SUGAR AND SPICE EARLY YEARS CENTRE for the year ended 31 August 2023

**Respective responsibilities of trustees and independent examiner**

As described on page 1 the trustees, who are also the directors of SUGAR AND SPICE EARLY YEARS CENTRE for purposes of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independents examiner's statement**

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**CT McNabb & Co Accountants and Tax Consultants**

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

**Detailed Income statement  
Year ended 31 August 2023**

	<b>2023</b>	<b>2022</b>
<b>Note</b>	<b>£</b>	<b>£</b>
<b>Turnover</b>	75,519	72,833
Other operating income		
	75,519	72,833
Staff costs	(42,757)	(43,328)
Depreciation and other amounts written off tangible and intangible fixed assets	4,894	4,726
Other operating expenses	(28,337)	(22,216)
	9,319	12,105
<b>Operating profit</b>		
Interest payable and similar expenses	-	-
	9,319	12,105
<b>Profit before taxation</b>		
Tax on profit	-	-
	9,319	12,105
<b>Profit for the financial year and total comprehensive income</b>	9,319	12,105

All the activities of the company are from continuing operations.

Sugar and Spice Early Years Centre  
Company limited by guarantee

Statement of financial position  
31 August 2023

		2023		2022	
	Note	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	7	81,532		82,202	
		<u>          </u>		<u>          </u>	
			81,532		82,202
Current assets					
Cash at bank and in hand		16,215		10,268	
		<u>          </u>		<u>          </u>	
		16,215		10,268	
Creditors: amounts falling due within one year	8	(2,903)		(1,381)	
		<u>          </u>		<u>          </u>	
Net current assets			13,312		8,887
			<u>          </u>		<u>          </u>
Total assets less current liabilities			94,844		91,089
Creditors: amounts falling due after more than one year	9		(54,281)		(59,845)
			<u>          </u>		<u>          </u>
Net assets			40,563		31,244
			<u>          </u>		<u>          </u>
Capital and reserves					
Profit and loss account			40,563		31,244
			<u>          </u>		<u>          </u>
Members funds			40,563		31,244
			<u>          </u>		<u>          </u>

**Sugar and Spice Early Years Centre  
Company limited by guarantee**

**Statement of financial position Year ended 31 August 2023**

Trustees' statements required by the Companies Act 2006 for the year ended 31 August 2023.

In approving these financial statements as trustees of the company we hereby confirm:

For the financial year in question the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

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

The financial statements were approved by the committee and authorised for issue and signed on their behalf by:

**Stacey Allison**

Chair

\_\_\_\_\_

Date:

**Fiona Laird**

Secretary

\_\_\_\_\_

Date:

Company registration number: NI073155

Charity number: NI0100733

## **Notes to financial statements for the year ended 31 August 2023**

### **1.0 Basis of accounting**

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities issued in March 2005 (SORP 2005) and the Companies Act 2006.

### **1.1 Cashflow**

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

### **1.2 Fixed Asset**

All fixed assets are initially recorded at cost.

### **1.3 Depreciation**

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life as follows:

Secret garden - 20 years straight line

Equipment-20% Reducing Balance

### **1.4 Staff costs**

Staff costs for the year ended 31st August 2023 amounted to £42,757. The average number of employees during the year was as follows:

Number of trustees 3

Number of staff 5

### **1.5 Company limited by guarantee**

The company is limited by guarantee

### **1.6 Creditors and accruals**

Accountants fees £615

**Tangible assets**

	Freehold property	Fixtures, fittings and equipment	<b>Total</b>
	£	£	£
<b>Cost</b>			
<b>At 1 September 2022 and 31 August 2023</b>	89,044	6,144	95,188
<b>Depreciation</b>			
At 1 September 2022	10,194	2,792	12,986
Charge for the year	-	670	670
<b>At 31 August 2023</b>	10,194	3,462	13,656
<b>Carrying amount</b>			
<b>At 31 August 2023</b>	78,850	2,682	81,532
At 31 August 2022	78,850	3,352	82,202

**Sugar and Spice Early Years Centre**

Northern Ireland - Charity number 100733

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# Annual report

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Sugar and Spice Early Years Centre  
Company limited by guarantee

Report of the trustees (incorporating the directors' report) for the year ended 31 August 2023

The trustees present their report and the financial statements for the year ended 31 August 2023. The trustees, who are also the directors of SUGAR AND SPICE EARLY YEARS CENTRE for the purposes of company law and who served during the year and up to the date of this report are set on page 1.

**Structure, governance and management**

The Group is a charitable company, limited by guarantee, incorporated on 9th July 2009. The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees of the charity, who are directors, are detailed on page 1.

**Objectives and activities**

The charity operates a child care service for the local community.

**Achievements and performance**

The results of the year are contained in the financial statements.

**Reporting Accountants**

CT McNabb & Co Accountants and Tax Consultants will be the reporting accountants for the ensuing year.

**Small company provisions**

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

**Registered Office:**

Units 7 & 8 Drumquin Enterprise Centre  
Castlederg Road  
Drumquin  
Co Tyrone

**Signed by order of the trustees**

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**Stacey Allison**

**Chair**

**Date:**

**Sugar and Spice Early Years Centre**

Northern Ireland - Charity number 100733

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# Annual return

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**Sugar and Spice Early Years Centre  
Company limited by guarantee**

**Independent examiner's report to the trustees the unaudited statutory financial  
statements of SUGAR AND SPICE EARLY YEARS CENTRE Year ended 31 August  
2023**

Outlined below is my report on the accounts of SUGAR AND SPICE EARLY YEARS CENTRE for the year ended 31 August 2023

**Respective responsibilities of trustees and independent examiner**

As described on page 1 the trustees, who are also the directors of SUGAR AND SPICE EARLY YEARS CENTRE for purposes of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with these records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independents examiner's statement**

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and

-to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**CT McNabb & Co Accountants and Tax Consultants**

**Sugar and Spice Early Years Centre**

Northern Ireland - Charity number 100733

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# Accounts

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Charity Number: N10100733  
Company Registration Number: NI073155

**Sugar and Spice Early Years Centre**  
**(A company limited by guarantee)**

**Financial Statements for the year ended**

**31 August 2018**

**Sugar and Spice Early Years Centre  
Company Limited By Guarantee**

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**Legal and administrative information**

<b>Registered Charity name</b>	Sugar and Spice Early Years Centre 7 Ashfield Terrace
<b>Charity number</b>	N10100733
<b>Company registration number</b>	NI073155
<b>Principal office</b>	Units 7&8 Drumquin Enterprise Centre Castleberg Road Drumquin Omagh BT78 4PH
<b>Registered office</b>	Units 7&8 Drumquin Enterprise Centre Castleberg Road Drumquin Omagh BT78 4PH

**The Trustees**

The Trustees who served the company during the period were as follows:

Mrs. N McCartan (Chairperson)  
Ms. Joanne McLaughlin (Vice-Chairperson)  
Ms. Mairead Duffy (Treasurer)  
Mrs. Sharon Barrett (Vice-Secretary)  
Ms. Wanda Mullan  
Ms. Michelle McBride  
Ms. Diane Dennison  
Ms. Janette Bogle  
Ms. Donna Teague  
Ms. Lucy Watters  
Mr. Jason Devlin

**Secretary**

Ms. Mary Devenney

**Legal and administrative information (cont'd)**

**Accountants**

Cathal Gormley & Co Ltd  
2 Ashfield Terrace  
OMAGH  
Co Tyrone

**Bankers**

Danske Bank  
Omagh Finance Centre  
5/7 Market Street  
OMAGH  
Co Tyrone  
BT78 1BN

## Report of the trustees (incorporating the directors' report) for the year ended 31 August 2018

The trustees present their report and the financial statements for the year ended 31 August 2018. The trustees, who are also directors of Sugar and Spice Early Years Centre for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

### Structure, governance and management

The Group is a charitable company, limited by guarantee, incorporated on 9<sup>th</sup> July 2009. The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees of the charity, who are directors, are detailed on page 1.

### Objectives and activities

The charity operates a child care service for the local community.

### Achievements and performance

The results of the year are contained in the financial statements.

### Reporting Accountants

Cathal Gormley & Co Ltd will be the reporting accountants for the ensuing year.

### Small company provisions

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

Registered Office:  
Units 7&8 Drumquin Enterprise Centre  
Castlederg Road  
Drumquin  
Omagh  
BT78 4PH

Signed by order of the trustees

  
Fiona Agnew  
Company Secretary

Dated: 15 MARCH 2019

## Independent examiner's report to the trustees on the unaudited financial statements of Sugar and Spice Early Years Centre

I report on the accounts of Sugar and Spice Early Years Centre for the year ended 31 August 2018.

### Respective responsibilities of trustees and independent examiner

As described on page 1 the trustees, who are also the directors of Sugar and Spice Early Years Centre for purposes of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

### Basis of independent examiner's statement

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### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Cathal Gormley & Co Ltd*  
.....  
**Cathal Gormley & Co Ltd**

Accountants

2 Ashfield Terrace

OMAGH

Co Tyrone

BT78 5ES

**Sugar and Spice Early Years Centre  
Company Limited By Guarantee**

**Income & Expenditure Accounts for the Year Ending 31 August 2018**

Balance Sheet as at 31 August 2018

<b>INCOME</b>	<b>2018</b>	<b>2017</b>
Break Money etc	£3,260	£6,382
Early Years	£7,255	
Fundraising	£1,430	£50
Grants Received etc	£6,273	£16,077
Milk Reclaim	£83	£202
Sundry Income		£11
WELB/EA Belfast Region	£53,546	£35,639
Western Health & Social Care Trust	£2,736	
<b>TOTAL INCOME</b>	<u>£74,582</u>	<u>£58,360</u>
<b>EXPENDITURE</b>	<b>2018</b>	<b>2017</b>
Accountancy Fees	£781	£415
Amortisation	-£5,564	-£5,564
Bank Fees & Interest	£43	£202
Clothing		£616
Depreciation / Loss or Gain on Sale	£6,345	£7,491
Donations / Gifts		£100
Equipment Repairs & Maintenance	£361	£431
Employers NIC	£520	£759
Food & Drink	£3,147	£2,888
Heat & Light	£690	£601
Heating Oil	£581	£576
Hire/Carriage	£880	
Insurance	£919	£806
Postage & Stationery	£470	£269
Rent	£3,438	£3,750
Repairs & Maintenance	£2,390	£4,205
Sundry Expenses	£6,444	£2,613
Telephone	£1,327	£1,227
Toys, Books, Safety Equipment etc--	£6,022	£8,327
Training	£1,509	£1,481
Wages & Salaries	£38,942	£34,144
Water Charges	£464	£216
Youth Transport/Trips	£360	£180
<b>TOTAL EXPENSES</b>	<u>£70,069</u>	<u>£65,733</u>
<b>NETT INCOME</b>	<u>£4,513</u>	<u>-£7,373</u>

**Sugar and Spice Early Years Centre  
Company Limited By Guarantee**

**Balance Sheet as at 31 August 2018**

*Figures stated in accordance with the Companies Act 2006 for the year ended 31 August 2018*

	2018	2017
<b>Fixed Assets</b>		
Tangible Assets	£85,714	£92,059
	<u>£85,714</u>	<u>£92,059</u>
<b>Current Assets</b>		
Dankse Bank - A/c 01111876	£1,979	
Dankse Bank - A/c 70209775	£315	£23
Cash in Hand		£250
	<u>£2,294</u>	<u>£273</u>
<b>Current Liabilities</b>		
Creditors & Accruals	£642	£908
Dankse Bank - A/c 01111876		£3,006
	<u>£642</u>	<u>£3,914</u>
Government Grants	£82,101	£87,665
<b>Net Assets</b>	<u>£5,265</u>	<u>£753</u>
<b>Funds</b>		
Unrestricted Income Funds	£5,265	£753
<b>Accumulated Funds</b>	<u>£5,265</u>	<u>£753</u>

Balance sheet (continued)

Trustees statements required by the Companies  
Act 2006 for the year ended 31 August 2018

In approving these financial statements as trustees of the company we hereby confirm:

For the year ended 31 August 2018 the company was entitled to exemption under Article 257A(1) of the companies (Northern Ireland) Order 1986.

No members have required the company to obtain an audit of its accounts for the year in question in accordance with Article 257B(2).

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

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

The financial statements were approved by the committee and authorised for issue and are signed on their behalf by:

  
Mrs. N McCartan

Dated: 15/3/2019

  
Mrs. F Agnew

Dated: 15/03/2019

Charity Number: N10100733

Company Registration Number: NI073155

## Notes to financial statements for the year ended 31 August 2018

### 1.0 Basis of accounting

The financial statements are prepared under the historical cost convention and in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities' issued in March 2005 (SORP 2005) and the Companies Act 2006.

### 1.1 Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

### 1.2 Fixed assets

All fixed assets are initially recorded at cost.

### 1.3 Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Secret Garden -	20 Years Straight Line
Equipment -	20% Reducing Balance

### 1.4 Staff Costs and Emoluments Particulars of Employees

Total staff costs were as follows:

	2018	2017
	£	£
Wages and salaries	38,942	34,144
Social Security costs	520	759
	39,462	34,903

#### Particulars of employees:

The average number of employees during the year, calculated on the basis of full-time equivalents, was as follows:

	2018	2017
	No	No
Number of Trustees	12	9
Number of Staff	5	5
	17	14

No employee received remuneration of more than £60,000 during the year (2018-Nil).

### 1.5 Company limited by guarantee.

The Company is limited by guarantee.

**Sugar and Spice Early Years Centre  
Company Limited By Guarantee**

**Notes to the Financial Statements for the Year Ended 31 August 2018**

**Creditors & Accruals**

Accountants Fees	£420
Toys, Arts, Crafts etc	£100
Water	£122
	£642
	£642

**Fixed Assets**

	Freehold Property	Equipment	Total
Opening Bal.	89,044	3,015	92,059
Additions	0	0	0
	89,044	3,015	92,059
Disposals	0	0	0
	89,044	3,015	92,059
Leased Asset Allow.			0
Depreciation	5,742	603	6,345
Closing Bal.	83,302	2,412	85,714

**Computation**

Net Profit per Accounts	4,513
Add :- Depreciation	6,345
Amortisation	-5,564
<u>Profits</u>	5,294

**Sugar and Spice Early Years Centre**

Northern Ireland - Charity number 100733

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# Annual report

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## **Report of the trustees (incorporating the directors' report) for the year ended 31 August 2018**

The trustees present their report and the financial statements for the year ended 31 August 2018. The trustees, who are also directors of Sugar and Spice Early Years Centre for the purposes of company law and who served during the year and up to the date of this report are set out on page 1.

### **Structure, governance and management**

The Group is a charitable company, limited by guarantee, incorporated on 9<sup>th</sup> July 2009. The company was established under a Memorandum of Association, which established the objectives and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

The trustees of the charity, who are directors, are detailed on page 1.

### **Objectives and activities**

The charity operates a child care service for the local community.

### **Achievements and performance**

The results of the year are contained in the financial statements.

### **Reporting Accountants**

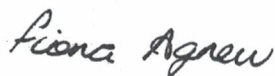
Cathal Gormley & Co Ltd will be the reporting accountants for the ensuing year.

### **Small company provisions**

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

Registered Office:  
Units 7&8 Drumquin Enterprise Centre  
Castlederg Road  
Drumquin  
Omagh  
BT78 4PH

Signed by order of the trustees



*Fiona Agnew*  
Company Secretary

Dated: 15 MARCH 2019

**Sugar and Spice Early Years Centre**

Northern Ireland - Charity number 100733

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# Annual return

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## Independent examiner's report to the trustees on the unaudited financial statements of Sugar and Spice Early Years Centre

I report on the accounts of Sugar and Spice Early Years Centre for the year ended 31 August 2018.

### Respective responsibilities of trustees and independent examiner

As described on page 1 the trustees, who are also the directors of Sugar and Spice Early Years Centre for purposes of company law, are responsible for the preparation of the accounts, and they consider that the company is exempt from an audit. It is my responsibility to state, on the basis of my examination, whether particular matters have come to my attention.

### Basis of independent examiner's statement

My examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(i) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with section 386 of the Companies Act 2006; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

(ii) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

*Cathal Gormley & Co Ltd*  
.....  
**Cathal Gormley & Co Ltd**

Accountants

2 Ashfield Terrace

OMAGH

Co Tyrone

BT78 5ES