

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Trustees' report and financial statements**

**for the year ended 31 August 2023**

**Registration number: NI042198**

**Northern Ireland Charity number: 101881**

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Contents  
for the year ended 31 August 2023**

	<b>Page</b>
Legal and administrative information	1
Trustees' report	2 - 4
Independent examiners' report	5
Statement of Financial Activities	6
Balance sheet	7
Notes to the financial statements	8 - 10

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Legal and administrative information  
for the year ended 31 August 2023**

**Legal status**

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI042198. It is also recognised as a charity by HM Revenue & Customs under Reference Number XR56374. The company is a registered charity with the Charity Commission for Northern Ireland since 12 August 2015 under registration number 101881.

**Trustees**

Chairperson	Alison Logue
Vice Chairperson	Charlotte Ross
Treasurer	Heather Smyth
Secretary	Louise Crumley (appointed 1 September 2022)
Other Trustees	Sian Allison Jayne Baird Jaymie Crawford (appointed 1 September 2023) Hannah Foster (appointed 1 September 2023) Stephanie Gourley (resigned 1 September 2023) Stephen Griffith (appointed 1 September 2023) Alison Hamilton (appointed 1 September 2022) Natasha Hamilton (resigned 1 September 2023) Ruth Hamilton (resigned 1 September 2023) Lorraine Hyndman Alison Irwin (appointed 1 September 2022) Judith McCreery (appointed 1 September 2023) Ruth McFarlane (resigned 1 September 2023) Lisa McIntyre (appointed 1 September 2023) Aisling Moore (appointed 1 September 2022) Susan Rogers (appointed 1 September 2023) Eimear Walsh (appointed 1 September 2023) Lisa Wauchope (appointed 1 September 2023) Diane Wilkinson (resigned 1 September 2023)

**Company number** NI042198

**CCNI Charity number** 101881

**Business address** 11a Deerpark Road  
Ardstraw  
Co Tyrone  
BT78 4LL

**Bankers** Danske Bank  
Business Banking  
P.O. Box 183  
Donegall Square West  
Belfast  
BT1 6JS

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Trustees' report  
for the year ended 31 August 2023**

The trustees present their report and the financial statements for the year ended 31 August 2023.

**Trustees**

The management committee of the company, known as directors for the purpose of company law and trustees for the purposes of charity law, who served during the year and up to the date of this report are set out on page 1.

**Charitable objects**

The company was established to enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children. The playgroup provides high quality care and education for children under the statutory school age. The direct benefits which flow from this purpose include an enhanced learning capacity which addresses social, emotional, physical & educational needs of the child. These benefits can be demonstrated by feedback from parents/guardians, external assessments, educational assessments & statistics.

In addition, the company aims to offer appropriate play 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 religion, culture, race or means. The group raises awareness of age-appropriate play-based learning among parents & guardians. The playgroup also encouraged parents/guardians to become involved in the playgroup through fundraising or training. The direct benefits which flow from this purpose include bringing parents together on the committee and provide training to enhance the skills of parents to provide appropriate play and support for their children. These benefits can be demonstrated by feedback from parents.

The company also aims to encourage the study of the needs of such children and their families and promote public interest and recognition of the needs of such children and their families in the local area. The direct benefits which flow from this purpose include representation from the Playgroup being involved in the local Community Association to raise awareness of and recognition for the needs of children and their families in the local area. These benefits can be demonstrated by the Community Association hosting fun days, summer scheme and youth club. The beneficiaries are children and their families living in the local Ardstraw village and surrounding area. There is no harm flowing from this purpose.

The group is a registered charity with the Charity Commission for Northern Ireland since 12 August 2015 under registration number 101881.

**Organisational structure**

The trustees meet regularly, administer the charitable company and make all policy decision. In accordance with the Articles of Association, any director so appointed shall hold office only until the next Annual General Meeting and shall then be eligible for re-election.

**Review of activities and achievements**

During the year the charitable company continued its work providing high quality care and education for children under the statutory school age. The Statement of Financial Activities on page 6 sets out the results for the year.

**Grants**

The charitable company was successful during the year being awarded various grants from the Department for Agriculture and Rural Affairs, Early Years Pathway Fund and the Education Authority. These grants allowed the charitable company to update its resources and play equipment as well as contribute to operational costs.

**Going Concern**

Due to the level of reserves within the charitable company and with funding secured from the Pathway fund until 31 March 2024, the Trustees are satisfied that it is appropriate for the financial statements to be prepared on the going concern basis.

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Trustees' report  
for the year ended 31 August 2023**

**Reserves**

The results for the year are set on page 6. The purposes of the funds are outlined in the notes to the financial statements.

**Investment powers, policy and performance**

Under the Memorandum and Articles of Association, the charitable company has the power to make any investment which the directors see fit.

**Volunteers**

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 7 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

**Taxation**

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR56374 and therefore is exempt from corporation tax.

**Statement of trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

Company law and charity law requires the Trustees to prepare financial statements for each financial year. Under that law, the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year.

In preparing the financial statements, the trustees are required to:-

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

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Special provisions relating to small companies**

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

**Statement of disclosure of information to independent examiner**

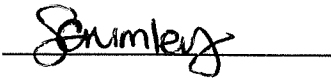

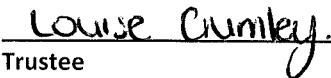
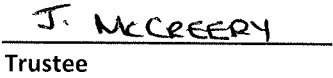
So far as each of the trustees in office at the date of approval of these financial statements are aware:

- > There is no relevant audit information of which the charitable company's independent examiner is unaware; and
- > The trustees have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the charitable company's independent examiner is aware of that information.

Ardstraw Community Playgroup  
(Company limited by guarantee)

Trustees' report  
for the year ended 31 August 2023

This report was approved by the trustees on 10 October 2023 and signed on its behalf by:

Signature:		
Print Name:		
	Trustee	Trustee

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Independent examiner's report to the trustees of Ardstraw Community Playgroup  
for the year ended 31 August 2023**

I report on the financial statements of Ardstraw Community Playgroup for the year ended 31 August 2023, which comprise the statement of financial activities, balance sheet and related notes.

**Respective responsibilities of trustees and examiner**

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

- > examine the financial statements under section 65 of the Charities Act (NI) 2008.
- > 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 (NI) 2008.
- > state whether particular matters have come to my attention.

The charitable company is required by company law to prepare financial statements and I am qualified to undertake the examination by being a qualified member of Chartered Accountants Ireland.

**Basis of independent examiner's report**

I have examined the charity financial statements as required under section 65 of the Charities Act (NI) 2008 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as charity trustees concerning any such matters.

The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

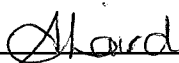
My role is to state whether any material matters have come to our attention giving me cause to believe:-

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland.
4. That there is further information needed for a proper understanding of the financial statements to be reached.

**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.

**Signature:**

\_\_\_\_\_

**Name :**

**Mrs Amanda Laird FIATl FCA ATT(Fellow)**

**Address:**

**12 Meadow Hill  
Drumlegagh  
Newtownstewart  
Co Tyrone  
BT78 4NU**

**Professional qualification:**

**Chartered Accountant (Chartered Accountants Ireland)**

**Date:**

**10 October 2023**

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Statement of Financial Activities  
for the year ended 31 August 2023**

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
<b><u>Income</u></b>					
Contributions from families		4,527	-	4,527	5,661
Education Authority		45,177	-	45,177	24,112
Grants	4	-	23,840	23,840	44,804
Fundraising	3	9,951	-	9,951	2,807
Donations		776	-	776	335
Milk reclaim		235	-	235	220
<b>Total incoming resources</b>		<b>60,666</b>	<b>23,840</b>	<b>84,506</b>	<b>77,939</b>
<b><u>Expenditure</u></b>					
Wages	5	32,392	17,569	49,961	38,515
Resources		3,716	4,542	8,258	10,715
Fundraising expenses	3	130	-	130	-
Telephone		824	-	824	855
Refreshments		1,369	-	1,369	1,202
Postage, stationery & computer costs		113	-	113	956
Electricity		1,430	1,615	3,045	1,385
Water		706	-	706	445
Repairs		1,538	-	1,538	686
Insurance		735	-	735	889
Sundry		405	-	405	400
Early years		2,339	-	2,339	1,730
Accountancy		825	-	825	669
Consultancy fees		-	8,158	8,158	1,842
Training & courses		86	114	200	175
Bank charges & interest		156	-	156	145
<b>Total resources expended</b>		<b>46,764</b>	<b>31,998</b>	<b>78,762</b>	<b>60,609</b>
<b>Net movement in funds</b>		<b>13,902</b>	<b>(8,158)</b>	<b>5,744</b>	<b>17,330</b>
Total funds brought forward		64,926	10,158	75,084	57,754
<b>Total funds carried forward</b>		<b>£78,828</b>	<b>£2,000</b>	<b>£80,828</b>	<b>£75,084</b>

The notes on pages 8 to 10 form an integral part of these financial statements



**Ardstraw Community Playgroup  
(Company limited by guarantee)**

**Balance Sheet  
at 31 August 2023**

	Note	2023		2022	
		£	£	£	£
<b><u>Current assets</u></b>					
Debtors & prepayments	8	-		13	
Cash at bank & in hand		80,828		75,071	
		<u>80,828</u>		<u>75,084</u>	
<b><u>Current liabilities</u></b>					
Creditors & accruals		-		-	
			80,828		75,084
<b>Net Assets</b>			<u>£80,828</u>		<u>£75,084</u>
<b>Funds</b>					
Unrestricted funds	10		78,828		64,926
Restricted funds	11		2,000		10,158
			<u>£80,828</u>		<u>£75,084</u>

The company is registered as a private limited company in Northern Ireland under Registration Number NI042198.

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

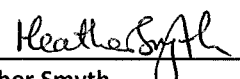
- (a) That for the financial year stated above the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
- (b) That no notice had been deposited at the registered office of the company pursuant to section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2023 and
- (c) That we acknowledge our responsibility for:-
  1. Ensuring that the company keeps accounting records which comply with section 386 of the Companies Act 2006
  2. Preparing the financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its surplus or deficit for the year then ended in accordance with the requirements of section 393 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland') and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies' regime.

The financial statements have been approved by the trustees on 10 October 2023 and signed on its behalf by:

Signature:

  
Alison Logue  
Chairperson

  
Heather Smyth  
Treasurer

The notes on pages 8 to 10 form an integral part of these financial statements

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

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

**1. Statement of compliance**

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102), 'The Financial Reporting Standard applicable in the UK and Republic of Ireland') and in accordance with the Companies Act 2006.

The Charitable Company transitioned from previous UK GAAP to FRS 102 on 1 September 2015.

**2. Accounting policies**

**2.1 Basis of preparation**

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland').

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

**2.2 Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:-

Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable.

Grants, including grants for the purchase of fixed assets, are recognised in full in the Statement of Financial Activities in the year in which they are receivable.

The value of services provided by volunteers has not been included.

**2.3 Resources expended**

Resources expended are recognised in the Statement of Financial Activities in the year in which they are incurred.

**2.4 Taxation**

The group is registered as a charity for taxation purposes under reference XR56374.

As a charitable company, Ardstraw Community Playgroup is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the charitable company for the year ended 31 August 2021.

**3. Fundraising events**

The following income (net of expenses) was generated from fundraising events during the year:

	<u>2023</u>	<u>2022</u>
Sponsored walk	-	1,360
Various Raffles	843	311
Coffee Evening	1,973	-
Abseil of Fair Head, Ballycastle	3,175	-
Table Quiz Night	465	-
Tractor Run	1,110	-
Bonus Ball	2,255	1,391
	<u>£9,821</u>	<u>£2,087</u>

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

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

**4. Grant income**

The following grants were received during the year:

	<u>2023</u>	<u>2022</u>
Education Authority	700	8,410
DAERA – Rural Micro Capital Grant	642	897
Early Years – Pathway fund	22,498	23,497
SSE Airtricity – Community fund	-	2,000
The Big Lottery	-	10,000
Total grants	<u>£23,840</u>	<u>£44,804</u>

**5. Employees**

Total staff costs were as follows:

	<u>2023</u>	<u>2022</u>
Wages and salaries	48,399	37,106
Social Security costs	1,562	1,409
	<u>£49,961</u>	<u>£38,515</u>

**6. Particulars of employees**

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

	<u>2023</u>	<u>2022</u>
The average monthly numbers of employees (including the trustees) during the year were:	<u>19</u>	<u>17</u>

**7. Trustees emoluments**

The trustees neither received nor waived any emoluments during the year.

**8. Debtors**

	<u>2023</u>	<u>2022</u>
Prepayments and accrued income	<u>-</u>	<u>£13</u>

**9. Analysis of net assets between funds**

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
Fund balances at 31 August 2023 as represented by:			
Current assets	78,828	2,000	80,828
Current liabilities	-	-	-
	<u>£78,828</u>	<u>£2,000</u>	<u>£80,828</u>

**Ardstraw Community Playgroup  
(Company limited by guarantee)**

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

**10. Unrestricted funds**

	<u>1 September 2022</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>31 August 2023</u>
General fund	64,926	60,666	46,764	78,828
	<u>£64,926</u>	<u>£60,666</u>	<u>£46,764</u>	<u>£78,828</u>

General funds are funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**11. Restricted funds**

	<u>1 September 2022</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>Transfer</u>	<u>31 August 2023</u>
Education Authority	-	700	700	-	-
DAERA	-	642	642	-	-
Early Years	-	22,498	22,498	-	-
SSE Airtricity	158	-	-	1,842	2,000
The Big Lottery	10,000	-	8,158	(1,842)	-
	<u>£10,158</u>	<u>£23,840</u>	<u>£31,998</u>	<u>£-</u>	<u>£2,000</u>

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors. The cost of raising and administering such funds is charged against the specific fund. The aim is to use each restricted fund is set out in the notes above.

**12. Transaction with trustees**

The trustees attend meetings and carry out the business of the charitable company on a voluntary basis. Travel expenses are paid to Trustees who carry out the business of the charity, at the standard rate provided by HM Revenue & Customs, on receipt of a properly approved travel claim.

**13. Going concern**

Due to the level of reserves within the charitable company and with funding secured from the Pathway fund until 31 March 2024, the Trustees are satisfied that it is appropriate for the financial statements to be prepared on the going concern basis.

**14. Legal status**

The company is a company limited by guarantee, having no share capital. The liability of the members in the event of winding up is limited to £1.

**15. Charity Commission for Northern Ireland**

Ardstraw Community Playgroup is a registered charity with the Charity Commission for Northern Ireland since 12 August 2015 under registration number 101881.