

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

Trustees' report and financial statements

for the year ended 31 August 2024

Registration number: NI042198

Northern Ireland Charity number: 101881

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

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for the year ended 31 August 2024**

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

**Legal and administrative information
for the year ended 31 August 2024**

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	Aisling Moore Alison Logue (resigned 1 September 2024)
Vice Chairperson	Charlotte Ross
Treasurer	Heather Smyth
Secretary	Louise Crumley
Other Trustees	Sian Allison (resigned 1 September 2024) Jayne Baird (resigned 1 September 2024) Jaymie Crawford (appointed 1 September 2023) Hannah Foster (appointed 1 September 2023) Stephen Griffith (appointed 1 September 2023) Alison Hamilton Lorraine Hyndman (resigned 1 September 2024) Alison Irwin Judith McCreery (appointed 1 September 2023) Lisa McIntyre (appointed 1 September 2023) Susan Rogers (appointed 1 September 2023) Eimear Walsh (resigned 1 September 2024) Lisa Wauchope (appointed 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 2024**

The trustees present their report and the financial statements for the year ended 31 August 2024.

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 2025, 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 2024**

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 2024

This report was approved by the trustees on 8/10/24 and signed on its behalf by:

Signature:

A. Moore

Louise Cumley

Print Name:

A. Moore

Trustee

Louise Cumley

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 2024**

I report on the financial statements of Ardstraw Community Playgroup for the year ended 31 August 2024, 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 FIATI FCA ATT(Fellow)

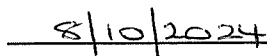
Address:

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

Professional qualification:

Chartered Accountant (Chartered Accountants Ireland)

Date:



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

**Statement of Financial Activities
for the year ended 31 August 2024**

	Note	Unrestricted Funds £	Restricted Funds £	2024 Total £	2023 Total £
<u>Income</u>					
Contributions from families		5,872	-	5,872	4,527
Education Authority		32,568	-	32,568	45,177
Grants	4	-	23,054	23,054	23,840
Fundraising	3	7,336	-	7,336	9,951
Donations		5,358	-	5,358	776
Bank interest received		130	-	130	
Milk reclaim		239	-	239	235
Total incoming resources		51,503	23,054	74,557	84,506
<u>Expenditure</u>					
Wages	5	27,526	22,033	49,559	49,961
Resources		3,893	444	4,337	8,258
Fundraising expenses	3	60	-	60	130
Telephone		839	-	839	824
Refreshments		1,400	-	1,400	1,369
Postage, stationery & computer costs		1,248	-	1,248	113
Electricity		1,278	577	1,855	3,045
Water		891	-	891	706
Repairs		606	-	606	1,538
Insurance		918	-	918	735
Sundry		436	-	436	405
Early years		1,650	-	1,650	2,339
Accountancy		852	-	852	825
Consultancy fees		-	-	-	8,158
Training & courses		-	-	-	200
Bank charges & interest		152	-	152	156
Total resources expended		41,749	23,054	64,803	78,762
Net movement in funds		9,754	-	9,754	5,744
Total funds brought forward		78,828	2,000	80,828	75,084
Total funds carried forward		£88,582	£2,000	£90,582	£80,828

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 2024**

	Note	2024		2023	
		£	£	£	£
<u>Current assets</u>					
Cash at bank & in hand		90,582		80,828	
		90,582		80,828	
<u>Current liabilities</u>					
Creditors & accruals		-		-	
			90,582		80,828
Net Assets			£90,582		£80,828
<u>Funds</u>					
Unrestricted funds	10		88,582		78,828
Restricted funds	11		2,000		2,000
			£90,582		£80,828

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 8/10/24 and signed on its behalf by:

Signature:

A. Moore
Aisling Moore
Chairperson

Heather Smyth
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 2024**

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>2024</u>	<u>2023</u>
Night at the Races	1,599	-
Various Raffles	1,740	843
Coffee Evening	1,325	1,973
Abseil of Fair Head, Ballycastle	-	3,175
Table Quiz Night	160	465
Tractor Run	722	1,110
Bonus Ball	1,730	2,255
	<u>£7,276</u>	<u>£9,821</u>

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

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

4. Grant income

The following grants were received during the year:

	<u>2024</u>	<u>2023</u>
Education Authority	-	700
DAERA – Rural Micro Capital Grant	-	642
Early Years – Pathway fund	23,054	22,498
Total grants	<u>£23,054</u>	<u>£23,840</u>

5. Employees

Total staff costs were as follows:

	<u>2024</u>	<u>2023</u>
Wages and salaries	49,024	49,961
Employer pension contributions	535	-
	<u>£49,559</u>	<u>£49,961</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>2024</u>	<u>2023</u>
The average monthly numbers of employees (including the trustees) during the year were:	<u>16</u>	<u>19</u>

7. Trustees emoluments

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

8. Analysis of net assets between funds

	<u>Unrestricted Funds</u>	<u>Restricted Funds</u>	<u>Total Funds</u>
Fund balances at 31 August 2024 as represented by:			
Current assets	88,582	2,000	90,582
Current liabilities	-	-	-
	<u>£88,582</u>	<u>£2,000</u>	<u>£90,582</u>

9. Unrestricted funds

	<u>1 September 2023</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>31 August 2024</u>
General fund	78,828	51,503	41,749	88,582
	<u>£78,828</u>	<u>£51,503</u>	<u>£41,749</u>	<u>£88,582</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.

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

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

10. Restricted funds

	<u>1 September 2023</u>	<u>Incoming</u>	<u>Outgoing</u>	<u>31 August 2024</u>
Early Years	-	23,054	23,054	-
SSE Airtricity	2,000	-	-	2,000
	<u>£2,000</u>	<u>£23,054</u>	<u>£23,054</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.

11. 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.

12. Going concern

Due to the level of reserves within the charitable company and with funding secured from the Pathway fund until 31 March 2025, the Trustees are satisfied that it is appropriate for the financial statements to be prepared on the going concern basis.

13. 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.

14. 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.