

Tiny Tots Pre-School

Northern Ireland · Charity number 103574

Details

Status	Overdue
Registered	2015-10-07
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	C/O 28A Dunnamore Road Cookstown County Tyrone Bt80 9nt BT80 9NT
Phone	02886751984
Email	tinytotskildress@hotmail.com

Activities

Purposes: The purposes of Tiny Tots Pre-school are to enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by offering appropriate play facilities with the right of parents/carers to take responsibility for and become involved in the activities of the Company ensuring that the Company offers opportunities for all children regardless of religion, culture, race, ethnicity or means. The Company will encourage the study of the needs of such children and their families and promote public interest in and recognition of the needs of such children and their families in Kildress and surrounding area, and will further support the values and principals of such children.

What the charity does: The advancement of education

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

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-06-30	£106,504	£105,681	£0	8

Trustees

Name	Role	Appointed
Mrs Aisling Hagan		
Mrs Eimear Mcglinchey		
Mrs Niamh Mcgurk		

Tiny Tots Pre-School

Northern Ireland - Charity number 103574

Accounts

REGISTERED COMPANY NUMBER: NI603909 (Northern Ireland)
REGISTERED CHARITY NUMBER: NI103574

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2024
for
Tiny Tots Pre-School Education Centre



W McGillian & Co
5-7 Tobermore Road
Draperstown
BT45 7AG

Tiny Tots Pre-School Education Centre

Contents of the Financial Statements
for the Year Ended 30 June 2024

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Tiny Tots Pre-School Education Centre

Report of the Trustees for the Year Ended 30 June 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

Public benefit

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 31 children registered during the term time. We held a Fun Day and Coffee morning to help raise funds to improve the outdoor play area.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial position

The charity's reserves for 30.6.24 £85,343 (30.6.23 £84,520) .

Nett surplus for the year 30.6.24 £823 (30.6.23 deficit £7,683)

Performance model adjustment done in 30 June 2020 accounts regarding government grants.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Tiny Tots Pre-School Education Centre

Report of the Trustees
for the Year Ended 30 June 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
NI603909 (Northern Ireland)

Registered Charity number
NI103574

Registered office
28 Dunamore Road
Kildress
Cookstown
Co. Tyrone
BT80 9NT

Trustees:
S. McElduff (resigned 5.4.24)
L. Glackin
S. O'Hare (resigned 12.9.24)
R. O'Kane (appointed 5.4.24)
A. Hagan (appointed 5.4.24)
E. McGlinchey (appointed 7.11.24)
N. McGurk (appointed 7.11.24)

Company Secretary:

Independent Examiner
K. Magill
W. McGilllan & Co.
5-7 Tobermore Road
Draperstown
BT45 7AG

Approved by order of the board of trustees on 17 June 2025 and signed on its behalf by:

Eimear McGlinchey

E. McGlinchey - Trustee

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre

I report on the accounts of the company for the year ended 30 June 2024, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- 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 the independent examiner's report

I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

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.

K Magill

K Magill

The Institute of Chartered Accountants in Ireland

W McGillian & Co
5-7 Tobermore Road
Draperstown
BT45 7AG

Date:17 June 2025.....

Tiny Tots Pre-School Education Centre

Statement of Financial Activities
for the Year Ended 30 June 2024

	Notes	Unrestricted fund £	Restricted funds £	30.6.24 Total funds £	30.6.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	-
Charitable activities	2				
Charitable Activities		<u>21,845</u>	<u>84,659</u>	<u>106,504</u>	<u>101,137</u>
Total		<u>21,845</u>	<u>84,659</u>	<u>106,504</u>	<u>101,137</u>
EXPENDITURE ON					
Charitable activities	3				
Charitable Activities		<u>21,025</u>	<u>84,656</u>	<u>105,681</u>	<u>108,821</u>
NET INCOME/(EXPENDITURE)		820	3	823	(7,683)
Transfers between funds	16	<u>3</u>	<u>(3)</u>	<u>-</u>	<u>-</u>
Net movement in funds		823	-	823	(7,683)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>84,520</u>	-	<u>84,520</u>	<u>92,203</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>85,343</u></u>	<u><u>-</u></u>	<u><u>85,343</u></u>	<u><u>84,520</u></u>

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet
30 June 2024

	Notes	30.6.24 £	30.6.23 £
FIXED ASSETS			
Tangible assets	9	76,745	81,256
CURRENT ASSETS			
Debtors	10	-	56
Cash at bank		<u>16,865</u>	<u>17,126</u>
		16,865	17,182
CREDITORS			
Amounts falling due within one year	11	(8,267)	(12,356)
NET CURRENT ASSETS		<u>8,598</u>	<u>4,826</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		85,343	86,082
CREDITORS			
Amounts falling due after more than one year	12	-	(1,562)
ACCRUALS AND DEFERRED INCOME	14	-	-
NET ASSETS		<u>85,343</u>	<u>84,520</u>
FUNDS	16		
Unrestricted funds		<u>85,343</u>	<u>84,520</u>
TOTAL FUNDS		<u>85,343</u>	<u>84,520</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet - continued
30 June 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 17 June 2025 and were signed on its behalf by:

Eimear McGlinchey

E McGlinchey - Trustee

The notes form part of these financial statements.

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1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tiny Tot's Pre-School Education Centre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

2. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.6.24 £	30.6.23 £
Department of Education	Charitable Activities	81,501	77,716
Parental Donations	Charitable Activities	11,195	13,690
Grants	Charitable Activities	2,454	6,644
BSO	Charitable Activities	704	-
Fundraising	Charitable Activities	<u>10,651</u>	<u>3,087</u>
		<u>106,505</u>	<u>101,137</u>

Grants received, included in the above, are as follows:

	30.6.24 £	30.6.23 £
DOH SPPG	800	2,000
DAERA	-	1,494
HALIFAX	-	2,850
MUDC	663	300
CLEAR	<u>991</u>	<u>-</u>
	<u>2,454</u>	<u>6,644</u>

3. CHARITABLE ACTIVITIES COSTS

	Support costs (see note 4) £
Charitable Activities	<u>105,681</u>

4. SUPPORT COSTS

	Governance costs £
Charitable Activities	<u>105,681</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

5. NET INCOME/(EXPENDITURE)

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

	30.6.24	30.6.23
	£	£
Depreciation - owned assets	<u>4,511</u>	<u>4,992</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2024 nor for the year ended 30 June 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2024 nor for the year ended 30 June 2023.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

	30.6.24	30.6.23
Staff	<u>8</u>	<u>6</u>

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Charitable Activities	<u>16,777</u>	<u>84,360</u>	<u>101,137</u>
Total	<u>16,778</u>	<u>84,360</u>	<u>101,138</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	<u>26,156</u>	<u>82,665</u>	<u>108,821</u>
NET INCOME/(EXPENDITURE)	(9,378)	1,695	(7,683)
Transfers between funds	<u>1,695</u>	<u>(1,695)</u>	<u>-</u>
Net movement in funds	(7,683)	-	(7,683)

8. **COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	92,203	-	92,203
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS CARRIED FORWARD	84,520	-	84,520
	<hr/>	<hr/>	<hr/>

9. **TANGIBLE FIXED ASSETS**

	Freehold property £	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST					
At 1 July 2023	7,876	1,698	11,307	129,350	150,231
Reclassification	-	(1,698)	1,698	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	7,876	-	13,005	129,350	150,231
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 July 2023	-	-	5,811	63,164	68,975
Charge for year	-	-	1,236	3,275	4,511
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2024	-	-	7,047	66,439	73,486
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 30 June 2024	7,876	-	5,958	62,911	76,745
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 30 June 2023	7,876	1,698	5,496	66,186	81,256
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

10. **DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	30.6.24 £	30.6.23 £
Other debtors	-	56
	<hr/>	<hr/>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.24	30.6.23
	£	£
Bank loans and overdrafts (see note 13)	-	-
Trade creditors	4,775	4,774
Social security and other taxes	(46)	3,435
Accrued expenses	<u>3,538</u>	<u>4,147</u>
	<u>8,267</u>	<u>12,356</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	30.6.24	30.6.23
	£	£
Other creditors	<u>-</u>	<u>1,562</u>

13. LOANS

An analysis of the maturity of loans is given below:

	30.6.24	30.6.23
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>-</u>

14. ACCRUALS AND DEFERRED INCOME

	30.6.24	30.6.23
	£	£
	<u>-</u>	<u>-</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted fund	Restricted funds	30.6.24 Total funds	30.6.23 Total funds
	£	£	£	£
Fixed assets	75,050	1,695	76,745	81,256
Current assets	49,768	(32,903)	16,865	17,182
Current liabilities	(39,475)	31,208	(8,267)	(12,356)
Long term liabilities	-	-	-	(1,562)
Accruals and deferred income	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>85,343</u>	<u>-</u>	<u>85,343</u>	<u>84,520</u>

Notes to the Financial Statements - continued
for the Year Ended 30 June 2024

16. MOVEMENT IN FUNDS

	At 1.7.23 £	Net movement in funds £	Transfers between funds £	At 30.6.24 £
Unrestricted funds				
General fund	84,520	820	3	85,343
Restricted funds				
MUDC	-	3	(3)	-
TOTAL FUNDS	<u>84,520</u>	<u>823</u>	<u>-</u>	<u>85,343</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	21,845	(21,025)	820
Restricted funds			
Wages Fund	82,205	(82,205)	-
DOH SPPG	800	(800)	-
MUDC	663	(660)	3
Clear Grant	991	(991)	-
	<u>84,659</u>	<u>(84,656)</u>	<u>3</u>
TOTAL FUNDS	<u>106,504</u>	<u>(105,681)</u>	<u>823</u>

Comparatives for movement in funds

	At 1.7.22 £	Net movement in funds £	Transfers between funds £	At 30.6.23 £
Unrestricted funds				
General fund	92,203	(9,378)	1,695	84,520
Restricted funds				
HALIFAX	-	1,695	(1,695)	-
TOTAL FUNDS	<u>92,203</u>	<u>(7,683)</u>	<u>-</u>	<u>84,520</u>

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,778	(26,156)	(9,378)
Restricted funds			
Wages Fund	77,716	(77,716)	-
DAERA	1,494	(1,494)	-
DOH SPPG	2,000	(2,000)	-
HALIFAX	2,850	(1,155)	1,695
MUDC	<u>300</u>	<u>(300)</u>	<u>-</u>
	<u>84,360</u>	<u>(82,665)</u>	<u>1,695</u>
TOTAL FUNDS	<u>101,138</u>	<u>(108,821)</u>	<u>(7,683)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2024.

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	30.6.24 £	30.6.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Charitable activities		
Department of Education	81,501	77,716
Parental Donations	11,195	13,690
Grants	2,454	6,644
BSO	704	-
Fundraising	<u>10,651</u>	<u>3,087</u>
	<u>106,504</u>	<u>101,137</u>
Total incoming resources	106,504	101,137
EXPENDITURE		
Support costs		
Governance costs		
Wages and salaries	76,660	67,929
Staff Training	-	2,061
Water rates	247	316
Food	2,949	3,584
Insurance	1,065	952
Educational Resources	2,792	4,892
Toys	74	562
Consumables / Toiletries	415	871
Light & Heat	2,210	1,756
Repairs & Maintenance	3,283	9,951
Fire alarm maintenance	35	471
School photos	36	-
Administration	-	40
Printing, postage & stationery	266	247
Telephone	715	688
Tutor costs, classes & trips	1,270	650
Accountancy	1,405	1,170
Bank charges	378	304
School Uniforms	1,013	1,190
General expenses	911	775
Early Years Sub / Advisory	2,750	2,094
Depreciation on assets	4,511	4,992
Carried forward	102,985	105,495

This page does not form part of the statutory financial statements

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2024

	30.6.24	30.6.23
	£	£
Governance costs		
Brought forward	102,985	105,495
Employee Pension Defined Contribution	1,941	2,186
Health & Safety	95	23
Vetting Costs	-	54
Fundraising costs	660	1,055
Donation	-	8
	<u>105,681</u>	<u>108,821</u>
Total resources expended	<u>105,681</u>	<u>108,821</u>
Net income/(expenditure)	<u>823</u>	<u>(7,683)</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School

Northern Ireland - Charity number 103574

Accounts

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
Tiny Tots Pre-School Education Centre

REGISTERED COMPANY NUMBER: N1603909 (Northern Ireland)
REGISTERED CHARITY NUMBER: N1103574

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OBJECTIVES AND ACTIVITIES

Objectives and aims

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

Public benefit

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 34 children registered during the term time.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial position

The charity's reserves for 30.6.23 were £84,520 (30.6.22 £92,203) .

Nett deficit of £7,683 was reported in this year. (30.6.22 deficit £4,744)

Performance model adjustment done in 30 June 2020 accounts.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

N1603909 (Northern Ireland)

Registered Charity number

N1103574

Registered office

28 Dunamore Road

Kildress

Cookstown

Co. Tyrone

BT80 9NT

Trustees

G McClean (resigned 7.10.22)

M Doherty (resigned 7.10.22)

M Bradley (resigned 7.10.22)

S McEluff (resigned 5.4.24)

M Tracey (appointed 7.10.22)

L Glackin (appointed 7.10.22)

S O' Hare (appointed 7.10.22)

Company Secretary

Independent Examiner

W McWilliam

W MCGILLIAN & CO LTD

Unit A2, Workspace

5-7 Tobermore Road

Draperstown

Derry

BT45 7AG

Approved by order of the board of trustees on 14 June 2024 and signed on its behalf by:

R O' Kane-Trustee

Rachel O' Kane.

I report on the accounts of the company for the year ended 30 June 2023, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- 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 the independent examiner's report

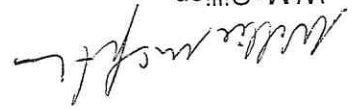
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

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.



W McGillion
The Institute of Financial Accountants

W MCGILLIAN & CO LTD

Unit A2, Workspace
5-7 Tobermore Road

Draperstown

Derry
BT45 7AG

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre
Date: 14/6/24

	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	Notes
INCOME AND ENDOWMENTS FROM				
Donations and legacies	-	-	-	
Charitable activities	16,777	84,360	101,137	2
Total	16,778	84,360	101,138	
EXPENDITURE ON				
Charitable activities	26,156	82,665	108,821	3
Charitable Activities			81,365	
NET INCOME/(EXPENDITURE)	(9,378)	1,695	(7,683)	
Transfers between funds	1,695	(1,695)	-	16
Net movement in funds	(7,683)	-	(7,683)	
RECONCILIATION OF FUNDS				
Total funds brought forward	92,203	-	92,203	
TOTAL FUNDS CARRIED FORWARD	84,520	-	84,520	

The notes form part of these financial statements

	30.6.23	£	30.6.22	£
FIXED ASSETS				
Tangible assets	81,256		84,550	
CURRENT ASSETS				
Debtors	56		56	
Cash at bank	17,126		16,767	
CREDITORS				
Amounts falling due within one year	(12,356)		(9,160)	
NET CURRENT ASSETS				
	4,826		7,663	
TOTAL ASSETS LESS CURRENT LIABILITIES				
	86,082		92,213	
CREDITORS				
Amounts falling due after more than one year	(1,562)		(10)	
ACCRUALS AND DEFERRED INCOME				
	-		-	
NET ASSETS				
	84,520		92,203	
FUNDS				
Unrestricted funds	84,520		92,203	
TOTAL FUNDS				
	84,520		92,203	

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for Complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2024 and were signed on its behalf by:

R O' Kane - Trustee
Rachael O' Kane .

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance
Fixtures and fittings - 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES

Activity	2023	2022
Department of Education	77,716	59,892
Parental Donations	13,690	6,982
Grants	6,644	1,224
HSCB	-	2,480
Fundraising	3,087	6,045
	<u>101,137</u>	<u>76,623</u>
	30,623	30,622

Grants received, included in the above, are as follows:

Department of Education	77,716	59,892
Parental Donations	13,690	6,982
Grants	6,644	1,224
HSCB	-	2,480
Fundraising	3,087	6,045
	<u>101,137</u>	<u>76,623</u>
	30,623	30,622

3. CHARITABLE ACTIVITIES COSTS

Charitable Activities	108,821
Support costs (see note 4)	108,821
	<u>£ 108,821</u>

4. SUPPORT COSTS

Charitable Activities	108,821
Governance costs	108,821
	<u>£ 108,821</u>

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund		Restricted funds		Total funds	
RECONCILIATION OF FUNDS		Total funds brought forward		-		96,947	
TOTAL FUNDS CARRIED FORWARD		92,203		-		92,203	
9. TANGIBLE FIXED ASSETS		Freehold property		Improvements to property		Plant and machinery	
COST		At 1 July 2022		-		11,307	
At 1 July 2022		7,876		-		129,350	
Additions		-		1,698		-	
At 30 June 2023		7,876		1,698		11,307	
DEPRECIATION		At 1 July 2022		-		4,267	
At 1 July 2022		-		-		59,716	
Charge for year		-		-		3,448	
At 30 June 2023		-		-		63,164	
NET BOOK VALUE		At 30 June 2023		1,698		5,496	
At 30 June 2023		7,876		1,698		66,186	
At 30 June 2022		7,876		-		7,040	
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		Other debtors		-		56	
At 30 June 2022		-		-		30,622	
At 30 June 2023		-		-		56	

11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	30.6.23	30.6.22	
	Bank loans and overdrafts (see note 13)	-	-	
	Trade creditors	4,774	4,775	
	Social security and other taxes	3,435	2,148	
	Accrued expenses	4,147	2,237	
		<u>12,356</u>	<u>9,160</u>	
		£	£	
		30.6.23	30.6.22	
		1,562	10	
	Other creditors			
		<u>15</u>	<u>10</u>	
		£	£	
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		£	£	

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Resources expended £	Resources expended £	Income resources £	Resources expended £	Movement in funds £
Unrestricted funds					
General fund		(34,568)	15,205		(19,363)
Restricted funds					
Wages Fund		(45,573)	60,192		14,619
DAERA		(1,224)	1,224		-
TOTAL FUNDS		(81,365)	76,621		(4,744)

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

£	£
30,622	30,623
INCOME AND ENDOWMENTS	
	-
	-
	Donations
	Donations and legacies
	Charitable activities
59,892	77,716
6,982	13,690
1,224	6,644
2,480	-
6,045	3,087
<u>76,623</u>	<u>101,137</u>
	101,138
	Total incoming resources
EXPENDITURE	
	Support costs
	Governance costs
44,182	67,929
198	2,061
106	316
1,419	3,584
1,232	952
4,115	4,892
184	562
493	871
850	1,756
14,345	9,951
266	471
40	40
516	247
660	688
170	650
1,337	1,170
367	304
585	1,190
550	775
1,778	2,094
5,560	4,992
1,149	2,186
80,102	107,681
	Carried forward

This page does not form part of the statutory financial statements

	£	30,623	£	30,622
Governance costs				
Brought forward		107,681		80,102
Health & Safety		23		828
Vetting Costs		54		225
Fundraising costs		1,055		-
Consultancy		-		210
Donation		8		-
		<u>108,821</u>		<u>81,365</u>
Total resources expended		108,821		81,365
Net expenditure		<u>(7,683)</u>		<u>(4,744)</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School

Northern Ireland - Charity number 103574

Annual report

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
Tiny Tots Pre-School Education Centre

REGISTERED COMPANY NUMBER: N1603909 (Northern Ireland)
REGISTERED CHARITY NUMBER: N1103574

Contents of the Financial Statements
for the Year Ended 30 June 2023

Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

Public benefit

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 34 children registered during the term time.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial position

The charity's reserves for 30.6.23 were £84,520 (30.6.22 £92,203) .

Nett deficit of £7,683 was reported in this year. (30.6.22 deficit £4,744)

Performance model adjustment done in 30 June 2020 accounts.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
N1603909 (Northern Ireland)

Registered Charity number
N1103574

Registered office
28 Dunamore Road
Kildress
Cookstown
Co. Tyrone
BT80 9NT

Trustees

G McClean (resigned 7.10.22)
M Doherty (resigned 7.10.22)
M Bradley (resigned 7.10.22)
S McElduff (resigned 5.4.24)
M Tracey (appointed 7.10.22)
L Glackin (appointed 7.10.22)
S O' Hare (appointed 7.10.22)
R O' Kane (appointed 5.4.24)
A Hagan (appointed 5.4.24)

Company Secretary

Independent Examiner
W McWilliam
W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Approved by order of the board of trustees on 14 June 2024 and signed on its behalf by:

R O' Kane-Trustee

Rachel O' Kane.

I report on the accounts of the company for the year ended 30 June 2023, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- 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 the independent examiner's report

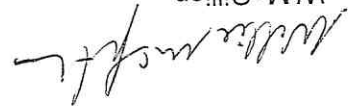
I have examined your charity accounts as required under Section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of Section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

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.



W McGillion
The Institute of Financial Accountants

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5-7 Tobermore Road

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Derry
BT45 7AG

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre
Date: 14/6/24

	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	Notes
INCOME AND ENDOWMENTS FROM				
Donations and legacies	-	-	-	
Charitable activities	16,777	84,360	101,137	2
Total	16,778	84,360	101,138	
EXPENDITURE ON				
Charitable activities	26,156	82,665	108,821	3
Charitable Activities			81,365	
NET INCOME/(EXPENDITURE)	(9,378)	1,695	(7,683)	
Transfers between funds	1,695	(1,695)	-	16
Net movement in funds	(7,683)	-	(7,683)	
RECONCILIATION OF FUNDS				
Total funds brought forward	92,203	-	92,203	
TOTAL FUNDS CARRIED FORWARD	84,520	-	84,520	

The notes form part of these financial statements

	30.6.23	£	30.6.22	£
FIXED ASSETS				
Tangible assets	81,256		84,550	
				9
CURRENT ASSETS				
Debtors	56		56	
Cash at bank	17,126		16,767	
				10
CREDITORS				
Amounts falling due within one year	(12,356)		(9,160)	
				11
NET CURRENT ASSETS	4,826		7,663	
TOTAL ASSETS LESS CURRENT LIABILITIES	86,082		92,213	
CREDITORS				
Amounts falling due after more than one year	(1,562)		(10)	
				12
ACCRUALS AND DEFERRED INCOME	-		-	
				14
NET ASSETS	84,520		92,203	
FUNDS				
Unrestricted funds	84,520		92,203	
				16
TOTAL FUNDS	84,520		92,203	

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
 (a) Complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2024 and were signed on its behalf by:

R O' Kane - Trustee
Rachael O' Kane .

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance
Fixtures and fittings - 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES	Activity	30.6.23	30.6.22
	Department of Education	77,716	59,892
	Parental Donations	13,690	6,982
	Charitable Activities	6,644	1,224
	Charitable Activities	-	2,480
	Charitable Activities	3,087	6,045
	Fundraising	101,137	76,623
		<u>30,623</u>	<u>30,622</u>
		£	£
		30.6.23	30.6.22
		£	£
		1,224	1,224
		-	-
	Micro Grant	-	-
	DOH SPPG	2,000	-
	DAERA	1,494	-
	HALIFAX	2,850	-
	MUDC	300	-
		<u>6,644</u>	<u>1,224</u>
		30.6.23	30.6.22
		£	£
		1,224	1,224
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		<u>1,224</u>	<u>1,224</u>

11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		30.6.23	30.6.22		
	Bank loans and overdrafts (see note 13)	-	-		
	Trade creditors	4,774	4,775		
	Social security and other taxes	3,435	2,148		
	Accrued expenses	4,147	2,237		
		<u>12,356</u>	<u>9,160</u>		
12.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR				
		30.6.23	30.6.22		
	Other creditors	£ 1,562	£ 10		
13.	LOANS				
	An analysis of the maturity of loans is given below:				
	Amounts falling due within one year on demand:				
	Bank overdrafts	£ 30,623	£ 30,622		
14.	ACCRUALS AND DEFERRED INCOME				
		30.6.23	30.6.22		
	Deferred government grants	£ -	£ -		
	Government Grant Released	-	-		
15.	ANALYSIS OF NET ASSETS BETWEEN FUNDS				
		30.6.23	30.6.22		
	Unrestricted funds	84,520	84,550		
	Restricted funds	1,695	16,823		
	Fixed assets	79,561	84,550		
	Current assets	17,182	16,823		
	Current liabilities	(10,661)	(9,160)		
	Long term liabilities	(1,562)	(10)		
	Accruals and deferred income	-	-		
		<u>84,520</u>	<u>92,203</u>		

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incomeing resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	15,205	(34,568)	(19,363)
General fund			
Restricted funds	60,192	(45,573)	14,619
Wages Fund			
DAERA	1,224	(1,224)	-
	61,416	(46,797)	14,619
TOTAL FUNDS	76,621	(81,365)	(4,744)

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

INCOME AND ENDOWMENTS	
Donations and legacies	
Donations	-
Charitable activities	77,716
Department of Education	13,690
Parental Donations	6,644
Grants	1,224
HSCB	2,480
Fundraising	3,087
Total incoming resources	101,137
	<hr/>
	101,138
	<hr/>
	76,623
EXPENDITURE	
Support costs	
Governance costs	67,929
Wages and salaries	44,182
Staff Training	2,061
Water rates	316
Food	106
Insurance	1,419
Educational Equipment / Resources	1,232
Toys	4,115
Consumables / Toiletries	184
Light & Heat	493
Repairs & Maintenance	850
Fire alarm maintenance	14,345
Administration	266
Printing, postage & stationery	40
Telephone	516
Trips / Outings & Events	660
Accountancy	170
Bank charges	1,337
School Uniforms	367
General expenses	585
Early Years Sub / Advisory	550
Depreciation on assets	1,778
Employee Pension Defined Contr	5,560
Contribution	1,149
Carried forward	80,102

This page does not form part of the statutory financial statements

	£	£
Governance costs	80,102	23
Brought forward	-	23
Health & Safety	828	54
Vetting Costs	225	1,055
Fundraising costs	-	-
Consultancy	210	8
Donation	-	-
Total resources expended	<u>81,365</u>	<u>108,821</u>
Net expenditure	<u>(4,744)</u>	<u>(7,683)</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School

Northern Ireland - Charity number 103574

Annual return

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2023
for
Tiny Tots Pre-School Education Centre

Contents of the Financial Statements
for the Year Ended 30 June 2023

Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023, in accordance with the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

Public benefit

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 34 children registered during the term time.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial position

The charity's reserves for 30.6.23 were £84,520 (30.6.22 £92,203) .

Nett deficit of £7,683 was reported in this year. (30.6.22 deficit £4,744)

Performance model adjustment done in 30 June 2020 accounts.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
N1603909 (Northern Ireland)

Registered Charity number
N1103574

Registered office
28 Dunamore Road
Kildress
Cookstown
Co. Tyrone
BT80 9NT

Trustees

G McClean (resigned 7.10.22)
M Doherty (resigned 7.10.22)
M Bradley (resigned 7.10.22)
S McEluff (resigned 5.4.24)
M Tracey (appointed 7.10.22)
L Glackin (appointed 7.10.22)
S O' Hare (appointed 7.10.22)
R O' Kane (appointed 5.4.24)
A Hagan (appointed 5.4.24)

Company Secretary

Independent Examiner
W McWilliam
W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Approved by order of the board of trustees on 14 June 2024 and signed on its behalf by:

R O' Kane-Trustee

Rachel O' Kane.

I report on the accounts of the company for the year ended 30 June 2023, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under Section 65 of the Charities Act
- 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 the independent examiner's report

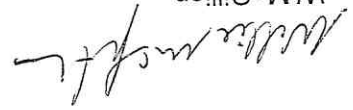
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My role is to state whether any material matters have come to my attention giving me cause to believe:

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

Independent examiner's statement

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W McGillion
The Institute of Financial Accountants

W MCGILLIAN & CO LTD

Unit A2, Workspace
5-7 Tobermore Road

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Derry
BT45 7AG

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre
Date: 14/6/24

	Unrestricted funds	Restricted funds	Total funds	
	£	£	£	Notes
INCOME AND ENDOWMENTS FROM				
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Net movement in funds	(7,683)	-	(7,683)	
RECONCILIATION OF FUNDS				
Total funds brought forward	92,203	-	92,203	
TOTAL FUNDS CARRIED FORWARD	84,520	-	84,520	

The notes form part of these financial statements

			30.6.23	£	30.6.22	£
	Notes					
FIXED ASSETS		9	81,256		84,550	
Tangible assets						
CURRENT ASSETS		10	56		56	
Debtors						
Cash at bank			17,126		16,767	
			<u>17,182</u>		<u>16,823</u>	
CREDITORS		11	(12,356)		(9,160)	
Amounts falling due within one year						
NET CURRENT ASSETS			<u>4,826</u>		<u>7,663</u>	
TOTAL ASSETS LESS CURRENT LIABILITIES			86,082		92,213	
CREDITORS		12	(1,562)		(10)	
Amounts falling due after more than one year						
ACCRUALS AND DEFERRED INCOME		14	-		-	
NET ASSETS			<u>84,520</u>		<u>92,203</u>	
FUNDS		16	84,520		92,203	
Unrestricted funds						
TOTAL FUNDS			<u>84,520</u>		<u>92,203</u>	

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for
 (a) Complying with the requirements of the Act with respect to accounting records and the preparation of accounts

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 June 2024 and were signed on its behalf by:

R O' Kane - Trustee
Rachael O' Kane .

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance
Fixtures and fittings - 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INCOME FROM CHARITABLE ACTIVITIES

Activity	2023	2022
Department of Education	77,716	59,892
Parental Donations	13,690	6,982
Grants	6,644	1,224
HSCB	-	2,480
Fundraising	3,087	6,045
	<u>101,137</u>	<u>76,623</u>
	30,623	30,622

Grants received, included in the above, are as follows:

Department of Education	77,716	59,892
Parental Donations	13,690	6,982
Grants	6,644	1,224
HSCB	-	2,480
Fundraising	3,087	6,045
	<u>101,137</u>	<u>76,623</u>
	30,623	30,622

3. CHARITABLE ACTIVITIES COSTS

Charitable Activities	108,821
Support costs (see note 4)	108,821
	<u>£ 217,642</u>

4. SUPPORT COSTS

Charitable Activities	108,821
Governance costs	108,821
	<u>£ 217,642</u>

	2022	2021	2020
5. NET INCOME/(EXPENDITURE)			
Net income/(expenditure) is stated after charging/(crediting):			
Depreciation - owned assets	£ 4,992	£ 5,560	
	<u>30,623</u>	<u>30,622</u>	
6. TRUSTEES' REMUNERATION AND BENEFITS			
There were no trustees' remuneration or other benefits for the year ended 30 June 2023 nor for the year ended 30 June 2022.			
Trustees' expenses			
There were no trustees' expenses paid for the year ended 30 June 2023 nor for the year ended 30 June 2022.			
7. STAFF COSTS			
The average monthly number of employees during the year was as follows:			
Staff	6	8	
	<u>30,623</u>	<u>30,622</u>	
8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES			
Unrestricted fund	£ 15,207	£ 15,205	£ 15,207
Restricted funds	£ 61,416	£ 61,416	£ 61,416
Total	<u>76,623</u>	<u>76,621</u>	<u>76,623</u>
Charitable activities			
Charitable activities	34,568	46,797	81,365
EXPENDITURE ON Charitable activities			
Charitable Activities	(19,363)	14,619	(4,744)
Transfers between funds	14,619	(14,619)	-
NET INCOME/(EXPENDITURE)			
Net movement in funds	(4,744)	-	(4,744)

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued		Unrestricted fund		Restricted funds		Total funds	
RECONCILIATION OF FUNDS		Total funds brought forward		-		96,947	
TOTAL FUNDS CARRIED FORWARD		92,203		-		92,203	
9. TANGIBLE FIXED ASSETS		Freehold property		Improvements to property		Plant and machinery	
COST		At 1 July 2022		-		11,307	
At 1 July 2022		7,876		-		129,350	
Additions		-		1,698		-	
At 30 June 2023		7,876		1,698		11,307	
DEPRECIATION		At 1 July 2022		-		4,267	
Charge for year		-		-		1,544	
At 30 June 2023		-		-		5,811	
NET BOOK VALUE		At 30 June 2023		1,698		5,496	
At 30 June 2022		7,876		-		7,040	
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		Other debtors		-		56	
At 30 June 2022		-		-		30,623	
At 30 June 2023		-		-		56	

11.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
		Bank loans and overdrafts (see note 13)			
		Trade creditors	4,774	4,774	
		Social security and other taxes	3,435	4,147	
		Accrued expenses	-	2,237	
			<u>9,160</u>	<u>12,356</u>	
			£	£	
			30.6.22	30.6.23	
12.	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR				
		Other creditors	10	1,562	
			<u>£</u>	<u>£</u>	
			30.6.22	30.6.23	
13.	LOANS				
		An analysis of the maturity of loans is given below:			
		Amounts falling due within one year on demand:			
		Bank overdrafts	-	-	
14.	ACCRUALS AND DEFERRED INCOME				
		Deferred government grants	-	-	
		Government Grant Released	-	-	
			<u>£</u>	<u>£</u>	
			30.6.22	30.6.23	
15.	ANALYSIS OF NET ASSETS BETWEEN FUNDS				
		Unrestricted funds	79,561	81,256	
		Restricted funds	1,695	17,182	
			<u>£</u>	<u>£</u>	
			30.6.22	30.6.23	
		Fixed assets	16,823	16,823	
		Current assets	17,182	17,182	
		Current liabilities	(10,661)	(12,356)	
		Long term liabilities	(1,562)	(1,562)	
		Accruals and deferred income	-	-	
			<u>84,520</u>	<u>84,520</u>	
			£	£	
			30.6.22	30.6.23	
		Total funds	84,550	84,550	
		Total funds	<u>£</u>	<u>£</u>	
			30.6.22	30.6.23	
		Total funds	92,203	92,203	

16. MOVEMENT IN FUNDS

	At 1.7.22	At 1.7.23
Unrestricted funds	92,203	84,520
General fund	(9,378)	1,695
Restricted funds	1,695	(1,695)
HALIFAX	-	-
TOTAL FUNDS	92,203	84,520

Net movement in funds, included in the above are as follows:

	At 1.7.22	At 1.7.23
Unrestricted funds	16,778	(26,156)
General fund	(77,716)	(1,494)
Wages Fund	2,000	(2,000)
DAERA	1,494	(1,155)
DOH SPPG	2,850	(300)
HALIFAX	300	-
MUDC	84,360	(82,665)
TOTAL FUNDS	101,138	(108,821)

Comparatives for movement in funds

	At 1.7.21	At 30.6.22
Unrestricted funds	96,947	92,203
General fund	(19,363)	14,619
Restricted funds	-	(14,619)
Wages Fund	-	-
TOTAL FUNDS	96,947	92,203

Notes to the Financial Statements - continued
for the Year Ended 30 June 2023

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incomeing resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds	15,205	(34,568)	(19,363)
General fund			
Restricted funds	60,192	(45,573)	14,619
Wages Fund			
DAERA	1,224	(1,224)	-
	61,416	(46,797)	14,619
TOTAL FUNDS	76,621	(81,365)	(4,744)

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2023.

£	£
30,622	30,623
INCOME AND ENDOWMENTS	
	-
	-
	77,716
59,892	13,690
6,982	6,644
1,224	-
2,480	3,087
6,045	101,137
76,623	101,138
Total incoming resources	
EXPENDITURE	
Support costs	
Governance costs	
44,182	67,929
198	2,061
106	316
1,419	3,584
1,232	952
4,115	4,892
184	562
493	871
850	1,756
14,345	9,951
266	471
40	40
516	247
660	688
170	650
1,337	1,170
367	304
585	1,190
550	775
1,778	2,094
5,560	4,992
1,149	2,186
80,102	107,681
	Carried forward

This page does not form part of the statutory financial statements

	£	£
Governance costs	80,102	23
Brought forward	-	23
Health & Safety	828	54
Vetting Costs	225	1,055
Fundraising costs	-	-
Consultancy	210	8
Donation	-	-
Total resources expended	<u>81,365</u>	<u>108,821</u>
Net expenditure	<u>(4,744)</u>	<u>(7,683)</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School

Northern Ireland - Charity number 103574

Accounts

REGISTERED COMPANY NUMBER: NI603909 (Northern Ireland)
REGISTERED CHARITY NUMBER: NI103574

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Tiny Tots Pre-School Education Centre

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Tiny Tots Pre-School Education Centre

Contents of the Financial Statements
for the Year Ended 30 June 2022

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Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Tiny Tots Pre-School Education Centre

Report of the Trustees for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

Public benefit

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 35 children registered during the term time. We completed various building Improvements in the year, improving the facilities for our children, supported by the local community.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial position

The charity's reserves for 30.6.22 were £92,203 (30.6.21 £96,947) .

Nett deficit of £4,743 was reported in this year. (30.6.21 deficit £8,125)

Performance model adjustment done in 30 June 2020 accounts.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Tiny Tots Pre-School Education Centre

Report of the Trustees
for the Year Ended 30 June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI603909 (Northern Ireland)

Registered Charity number

NI103574

Registered office

28 Dunamore Road
Kildress
Cookstown
Co. Tyrone
BT80 9NT

Trustees

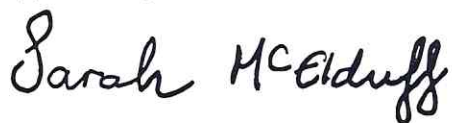
G McClean (resigned 7.10.22)
M Doherty (resigned 7.10.22)
M Bradley (resigned 7.10.22)
S McElduff
M Tracey (appointed 7.10.22)
L Glackin (appointed 7.10.22)
S O' Hare (appointed 7.10.22)

Company Secretary

Independent Examiner

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:



S McElduff - Trustee

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre

I report on the accounts of the company for the year ended 30 June 2022, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- 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 the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

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.



W McGillan
Financial Accountant
W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre

Date: 26 / 4 / 2023

Tiny Tots Pre-School Education Centre

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	-
Charitable activities					
Charitable Activities		15,207	61,416	76,623	109,071
Other income		-	-	-	95
Total		<u>15,205</u>	<u>61,416</u>	<u>76,621</u>	<u>109,167</u>
EXPENDITURE ON					
Charitable activities	3	34,568	46,797	81,365	117,292
Charitable Activities		(19,363)	14,619	(4,744)	(8,125)
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	<u>14,619</u>	<u>(14,619)</u>	-	-
Net movement in funds		(4,744)	-	(4,744)	(8,125)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>96,947</u>	-	<u>96,947</u>	<u>105,072</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>92,203</u></u>	<u><u>-</u></u>	<u><u>92,203</u></u>	<u><u>96,947</u></u>

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet
30 June 2022

	Notes	30.6.22 £	30.6.21 £
FIXED ASSETS			
Tangible assets	9	84,550	90,110
CURRENT ASSETS			
Debtors	10	56	3,911
Cash at bank		<u>16,767</u>	<u>10,176</u>
		16,823	14,087
CREDITORS			
Amounts falling due within one year	11	(9,160)	(7,250)
		<u>7,663</u>	<u>6,837</u>
NET CURRENT ASSETS			
		<u>7,663</u>	<u>6,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		92,213	96,947
CREDITORS			
Amounts falling due after more than one year	12	(10)	-
ACCRUALS AND DEFERRED INCOME	14	-	-
		<u>92,203</u>	<u>96,947</u>
NET ASSETS			
		<u>92,203</u>	<u>96,947</u>
FUNDS	16		
Unrestricted funds		<u>92,203</u>	<u>96,947</u>
TOTAL FUNDS		<u>92,203</u>	<u>96,947</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet - continued
30 June 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2023 and were signed on its behalf by:

A handwritten signature in black ink that reads "Sarah McElduff". The signature is written in a cursive style.

S McElduff - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.6.22 £	30.6.21 £
Department of Education	Charitable Activities	59,892	92,603
Parental Donations	Charitable Activities	6,982	4,747
Grants	Charitable Activities	1,224	1,368
BSO	Charitable Activities	-	480
Compensation Building Repairs	Charitable Activities	-	3,911
HSCB	Charitable Activities	2,480	996
Fundraising	Charitable Activities	6,045	-
Early Years Covid Start	Charitable Activities	-	4,966
		<u>76,623</u>	<u>109,071</u>

Grants received, included in the above, are as follows:

	30.6.22 £	30.6.21 £
Micro Grant	<u>1,224</u>	<u>1,368</u>

3. CHARITABLE ACTIVITIES COSTS

Charitable Activities	Support costs (see note 4) £ <u>81,365</u>
-----------------------	--

4. SUPPORT COSTS

Charitable Activities	Governance costs £ <u>81,365</u>
-----------------------	--

5. NET INCOME/(EXPENDITURE)

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

Depreciation - owned assets	30.6.22 £ <u>5,560</u>	30.6.21 £ <u>4,834</u>
-----------------------------	------------------------------	------------------------------

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

Staff	30.6.22 <u>8</u>	30.6.21 <u>8</u>
-------	---------------------	---------------------

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Charitable Activities	16,468	92,603	109,071
Other income	<u>95</u>	<u>-</u>	<u>95</u>
Total	<u>16,564</u>	<u>92,603</u>	<u>109,167</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	58,437	58,855	117,292
NET INCOME/(EXPENDITURE)	(41,873)	33,748	(8,125)
Transfers between funds	<u>33,747</u>	<u>(33,747)</u>	<u>-</u>
Net movement in funds	(8,126)	-	(8,125)
RECONCILIATION OF FUNDS			
Total funds brought forward	105,073	(-)	105,072
TOTAL FUNDS CARRIED FORWARD	<u>96,947</u>	<u>-</u>	<u>96,947</u>

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 July 2021 and 30 June 2022	<u>7,876</u>	<u>11,307</u>	<u>129,350</u>	<u>148,533</u>
DEPRECIATION				
At 1 July 2021	-	638	57,785	58,423
Charge for year	<u>-</u>	<u>3,629</u>	<u>1,931</u>	<u>5,560</u>
At 30 June 2022	<u>-</u>	<u>4,267</u>	<u>59,716</u>	<u>63,983</u>
NET BOOK VALUE				
At 30 June 2022	<u>7,876</u>	<u>7,040</u>	<u>69,634</u>	<u>84,550</u>
At 30 June 2021	<u>7,876</u>	<u>10,669</u>	<u>71,565</u>	<u>90,110</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Other debtors			30.6.22 £ <u>56</u>	30.6.21 £ <u>3,911</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Bank loans and overdrafts (see note 13)			30.6.22 £ -	30.6.21 £ -
Trade creditors			4,775	4,776
Social security and other taxes			2,148	1,574
Accrued expenses			<u>2,237</u>	<u>900</u>
			<u>9,160</u>	<u>7,250</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			30.6.22	30.6.21
			£	£
Other creditors			<u>10</u>	<u>-</u>
13. LOANS				
An analysis of the maturity of loans is given below:				
			30.6.22	30.6.21
			£	£
Amounts falling due within one year on demand:				
Bank overdrafts			<u>-</u>	<u>-</u>
14. ACCRUALS AND DEFERRED INCOME				
			30.6.22	30.6.21
			£	£
Deferred government grants			-	-
Government Grant Released			<u>(-)</u>	<u>(-)</u>
			<u>-</u>	<u>-</u>
15. ANALYSIS OF NET ASSETS BETWEEN FUNDS				
	Unrestricted	Restricted	30.6.22	30.6.21
	fund	funds	Total	Total
	£	£	funds	funds
Fixed assets	84,550	-	£	£
Current assets	16,823	-	84,550	90,110
Current liabilities	(9,160)	-	16,823	14,087
Long term liabilities	(10)	-	(9,160)	(7,250)
Accruals and deferred income	-	-	(10)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>92,203</u>	<u>-</u>	<u>92,203</u>	<u>96,947</u>

16. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	96,947	(19,363)	14,619	92,203
Restricted funds				
Wages Fund	-	14,619	(14,619)	-
TOTAL FUNDS	<u>96,947</u>	<u>(4,743)</u>	<u>-</u>	<u>92,203</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,205	(34,568)	(19,363)
Restricted funds			
Wages Fund	60,192	(45,573)	14,619
DAERA	<u>1,224</u>	<u>(1,224)</u>	<u>-</u>
	<u>61,416</u>	<u>(46,797)</u>	<u>14,619</u>
TOTAL FUNDS	<u>76,621</u>	<u>(81,365)</u>	<u>(4,743)</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	105,073	(41,873)	33,747	96,947
Restricted funds				
Wages Fund	-	33,747	(33,747)	-
TOTAL FUNDS	<u>105,072</u>	<u>(8,125)</u>	<u>-</u>	<u>96,947</u>

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,564	(58,437)	(41,873)
Restricted funds			
Wages Fund	92,603	(58,855)	33,748
TOTAL FUNDS	<u>109,167</u>	<u>(117,292)</u>	<u>(8,125)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22 £	30.6.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Charitable activities		
Department of Education	59,892	92,603
Parental Donations	6,982	4,747
Grants	1,224	1,368
BSO	-	480
Compensation Building Repairs	-	3,911
HSCB	2,480	996
Fundraising	6,045	-
Early Years Covid Start	-	4,966
	<u>76,623</u>	<u>109,071</u>
Other income		
Other income	-	95
	<u>76,621</u>	<u>109,167</u>
EXPENDITURE		
Support costs		
Governance costs		
Wages and salaries	44,182	63,555
Staff Training	198	545
Water rates	106	332
Food	1,419	2,031
Insurance	1,232	1,232
Educational Equipment / Resourc	4,115	6,599
Toys	184	2,154
Consumables / Toiletries	493	1,153
Light & Heat	850	754
Repairs & Maintenance	14,345	24,503
Fire alarm maintenance	266	339
Administration	40	-
Printing, postage & stationery	516	430
Telephone	660	482
Trips / Outings & Events	170	450
Accountancy	1,337	1,105
Carried forward	70,113	105,664

This page does not form part of the statutory financial statements

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22	30.6.21
	£	£
Governance costs		
Brought forward		
Bank charges	70,113	105,664
School Uniforms	367	228
General expenses	585	1,818
Early Years Sub / Advisory	550	122
Depreciation on assets	1,778	1,764
Employee Pension Defined Contr ibution	5,560	4,834
Health & Safety	1,149	2,111
Vetting Costs	828	395
Computer costs	225	-
Fundraising costs	-	380
Interest on PAYE	-	65
Consultancy	-	(89)
	<u>210</u>	<u>-</u>
	<u>81,365</u>	<u>117,292</u>
Total resources expended	<u>81,365</u>	<u>117,292</u>
Net expenditure	<u>(4,743)</u>	<u>(8,125)</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School

Northern Ireland - Charity number 103574

Annual report

REGISTERED COMPANY NUMBER: NI603909 (Northern Ireland)
REGISTERED CHARITY NUMBER: NI103574

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Tiny Tots Pre-School Education Centre

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Tiny Tots Pre-School Education Centre

Contents of the Financial Statements
for the Year Ended 30 June 2022

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Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Tiny Tots Pre-School Education Centre

Report of the Trustees for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

Public benefit

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 35 children registered during the term time. We completed various building Improvements in the year, improving the facilities for our children, supported by the local community.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial position

The charity's reserves for 30.6.22 were £92,203 (30.6.21 £96,947) .

Nett deficit of £4,743 was reported in this year. (30.6.21 deficit £8,125)

Performance model adjustment done in 30 June 2020 accounts.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Tiny Tots Pre-School Education Centre

Report of the Trustees
for the Year Ended 30 June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI603909 (Northern Ireland)

Registered Charity number

NI103574

Registered office

28 Dunamore Road
Kildress
Cookstown
Co. Tyrone
BT80 9NT

Trustees

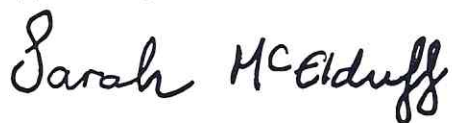
G McClean (resigned 7.10.22)
M Doherty (resigned 7.10.22)
M Bradley (resigned 7.10.22)
S McElduff
M Tracey (appointed 7.10.22)
L Glackin (appointed 7.10.22)
S O' Hare (appointed 7.10.22)

Company Secretary

Independent Examiner

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:



S McElduff - Trustee

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre

I report on the accounts of the company for the year ended 30 June 2022, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- 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 the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

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.



W McGillan
Financial Accountant
W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre

Date: 26 / 4 / 2023

Tiny Tots Pre-School Education Centre

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	-
Charitable activities					
Charitable Activities		15,207	61,416	76,623	109,071
Other income		-	-	-	95
Total		<u>15,205</u>	<u>61,416</u>	<u>76,621</u>	<u>109,167</u>
EXPENDITURE ON					
Charitable activities	3	34,568	46,797	81,365	117,292
Charitable Activities		(19,363)	14,619	(4,744)	(8,125)
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	<u>14,619</u>	<u>(14,619)</u>	-	-
Net movement in funds		(4,744)	-	(4,744)	(8,125)
RECONCILIATION OF FUNDS					
Total funds brought forward		96,947	-	96,947	105,072
TOTAL FUNDS CARRIED FORWARD		<u>92,203</u>	<u>-</u>	<u>92,203</u>	<u>96,947</u>

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet
30 June 2022

	Notes	30.6.22 £	30.6.21 £
FIXED ASSETS			
Tangible assets	9	84,550	90,110
CURRENT ASSETS			
Debtors	10	56	3,911
Cash at bank		<u>16,767</u>	<u>10,176</u>
		16,823	14,087
CREDITORS			
Amounts falling due within one year	11	(9,160)	(7,250)
		<u>7,663</u>	<u>6,837</u>
NET CURRENT ASSETS			
		<u>7,663</u>	<u>6,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		92,213	96,947
CREDITORS			
Amounts falling due after more than one year	12	(10)	-
ACCRUALS AND DEFERRED INCOME	14	-	-
		<u>92,203</u>	<u>96,947</u>
NET ASSETS			
		<u>92,203</u>	<u>96,947</u>
FUNDS	16		
Unrestricted funds		<u>92,203</u>	<u>96,947</u>
TOTAL FUNDS		<u>92,203</u>	<u>96,947</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Complying with the requirements of the Act with respect to accounting records and the preparation of accounts

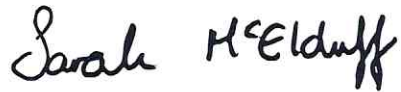
The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet - continued
30 June 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2023 and were signed on its behalf by:

A handwritten signature in black ink that reads "Sarah McElduff". The signature is written in a cursive style.

S McElduff - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.6.22 £	30.6.21 £
Department of Education	Charitable Activities	59,892	92,603
Parental Donations	Charitable Activities	6,982	4,747
Grants	Charitable Activities	1,224	1,368
BSO	Charitable Activities	-	480
Compensation Building			
Repairs	Charitable Activities	-	3,911
HSCB	Charitable Activities	2,480	996
Fundraising	Charitable Activities	6,045	-
Early Years Covid Start	Charitable Activities	-	4,966
		<u>76,623</u>	<u>109,071</u>

Grants received, included in the above, are as follows:

	30.6.22 £	30.6.21 £
Micro Grant	<u>1,224</u>	<u>1,368</u>

3. CHARITABLE ACTIVITIES COSTS

Charitable Activities	Support costs (see note 4) £ <u>81,365</u>
-----------------------	--

4. SUPPORT COSTS

Charitable Activities	Governance costs £ <u>81,365</u>
-----------------------	--

5. NET INCOME/(EXPENDITURE)

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

Depreciation - owned assets	30.6.22 £ <u>5,560</u>	30.6.21 £ <u>4,834</u>
-----------------------------	------------------------------	------------------------------

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

Staff	30.6.22 <u>8</u>	30.6.21 <u>8</u>
-------	---------------------	---------------------

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Charitable Activities	16,468	92,603	109,071
Other income	<u>95</u>	<u>-</u>	<u>95</u>
Total	<u>16,564</u>	<u>92,603</u>	<u>109,167</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	58,437	58,855	117,292
NET INCOME/(EXPENDITURE)	(41,873)	33,748	(8,125)
Transfers between funds	<u>33,747</u>	<u>(33,747)</u>	<u>-</u>
Net movement in funds	(8,126)	-	(8,125)
RECONCILIATION OF FUNDS			
Total funds brought forward	105,073	(-)	105,072
TOTAL FUNDS CARRIED FORWARD	<u>96,947</u>	<u>-</u>	<u>96,947</u>

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 July 2021 and 30 June 2022	<u>7,876</u>	<u>11,307</u>	<u>129,350</u>	<u>148,533</u>
DEPRECIATION				
At 1 July 2021	-	638	57,785	58,423
Charge for year	<u>-</u>	<u>3,629</u>	<u>1,931</u>	<u>5,560</u>
At 30 June 2022	<u>-</u>	<u>4,267</u>	<u>59,716</u>	<u>63,983</u>
NET BOOK VALUE				
At 30 June 2022	<u>7,876</u>	<u>7,040</u>	<u>69,634</u>	<u>84,550</u>
At 30 June 2021	<u>7,876</u>	<u>10,669</u>	<u>71,565</u>	<u>90,110</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Other debtors	<u>56</u>	<u>3,911</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	30.6.22	30.6.21
	£	£
Bank loans and overdrafts (see note 13)	-	-
Trade creditors	4,775	4,776
Social security and other taxes	2,148	1,574
Accrued expenses	<u>2,237</u>	<u>900</u>
	<u>9,160</u>	<u>7,250</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			30.6.22	30.6.21
			£	£
Other creditors			<u>10</u>	<u>-</u>
13. LOANS				
An analysis of the maturity of loans is given below:				
			30.6.22	30.6.21
			£	£
Amounts falling due within one year on demand:				
Bank overdrafts			<u>-</u>	<u>-</u>
14. ACCRUALS AND DEFERRED INCOME				
			30.6.22	30.6.21
			£	£
Deferred government grants			-	-
Government Grant Released			<u>(-)</u>	<u>(-)</u>
			<u>-</u>	<u>-</u>
15. ANALYSIS OF NET ASSETS BETWEEN FUNDS				
	Unrestricted	Restricted	30.6.22	30.6.21
	fund	funds	Total	Total
	£	£	funds	funds
Fixed assets	84,550	-	£	£
Current assets	16,823	-	84,550	90,110
Current liabilities	(9,160)	-	16,823	14,087
Long term liabilities	(10)	-	(9,160)	(7,250)
Accruals and deferred income	-	-	(10)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>92,203</u>	<u>-</u>	<u>92,203</u>	<u>96,947</u>

16. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	96,947	(19,363)	14,619	92,203
Restricted funds				
Wages Fund	-	14,619	(14,619)	-
TOTAL FUNDS	<u>96,947</u>	<u>(4,743)</u>	<u>-</u>	<u>92,203</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,205	(34,568)	(19,363)
Restricted funds			
Wages Fund	60,192	(45,573)	14,619
DAERA	<u>1,224</u>	<u>(1,224)</u>	<u>-</u>
	<u>61,416</u>	<u>(46,797)</u>	<u>14,619</u>
TOTAL FUNDS	<u>76,621</u>	<u>(81,365)</u>	<u>(4,743)</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	105,073	(41,873)	33,747	96,947
Restricted funds				
Wages Fund	-	33,747	(33,747)	-
TOTAL FUNDS	<u>105,072</u>	<u>(8,125)</u>	<u>-</u>	<u>96,947</u>

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,564	(58,437)	(41,873)
Restricted funds			
Wages Fund	92,603	(58,855)	33,748
TOTAL FUNDS	<u>109,167</u>	<u>(117,292)</u>	<u>(8,125)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22 £	30.6.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Charitable activities		
Department of Education	59,892	92,603
Parental Donations	6,982	4,747
Grants	1,224	1,368
BSO	-	480
Compensation Building Repairs	-	3,911
HSCB	2,480	996
Fundraising	6,045	-
Early Years Covid Start	-	4,966
	<u>76,623</u>	<u>109,071</u>
Other income		
Other income	-	95
	<u>-</u>	<u>95</u>
Total incoming resources	<u>76,621</u>	<u>109,167</u>
EXPENDITURE		
Support costs		
Governance costs		
Wages and salaries	44,182	63,555
Staff Training	198	545
Water rates	106	332
Food	1,419	2,031
Insurance	1,232	1,232
Educational Equipment / Resourc	4,115	6,599
Toys	184	2,154
Consumables / Toiletries	493	1,153
Light & Heat	850	754
Repairs & Maintenance	14,345	24,503
Fire alarm maintenance	266	339
Administration	40	-
Printing, postage & stationery	516	430
Telephone	660	482
Trips / Outings & Events	170	450
Accountancy	1,337	1,105
Carried forward	<u>70,113</u>	<u>105,664</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22	30.6.21
	£	£
Governance costs		
Brought forward		
Bank charges	70,113	105,664
School Uniforms	367	228
General expenses	585	1,818
Early Years Sub / Advisory	550	122
Depreciation on assets	1,778	1,764
Employee Pension Defined Contr ibution	5,560	4,834
Health & Safety	1,149	2,111
Vetting Costs	828	395
Computer costs	225	-
Fundraising costs	-	380
Interest on PAYE	-	65
Consultancy	-	(89)
	<u>210</u>	<u>-</u>
	<u>81,365</u>	<u>117,292</u>
Total resources expended	<u>81,365</u>	<u>117,292</u>
Net expenditure	<u>(4,743)</u>	<u>(8,125)</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School

Northern Ireland - Charity number 103574

Annual return

REGISTERED COMPANY NUMBER: NI603909 (Northern Ireland)
REGISTERED CHARITY NUMBER: NI103574

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 30 June 2022
for
Tiny Tots Pre-School Education Centre

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Tiny Tots Pre-School Education Centre

Contents of the Financial Statements
for the Year Ended 30 June 2022

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Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

Tiny Tots Pre-School Education Centre

Report of the Trustees for the Year Ended 30 June 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

Public benefit

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 35 children registered during the term time. We completed various building Improvements in the year, improving the facilities for our children, supported by the local community.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

FINANCIAL REVIEW

Financial position

The charity's reserves for 30.6.22 were £92,203 (30.6.21 £96,947) .

Nett deficit of £4,743 was reported in this year. (30.6.21 deficit £8,125)

Performance model adjustment done in 30 June 2020 accounts.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Tiny Tots Pre-School Education Centre

Report of the Trustees
for the Year Ended 30 June 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

NI603909 (Northern Ireland)

Registered Charity number

NI103574

Registered office

28 Dunamore Road
Kildress
Cookstown
Co. Tyrone
BT80 9NT

Trustees

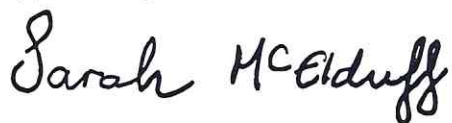
G McClean (resigned 7.10.22)
M Doherty (resigned 7.10.22)
M Bradley (resigned 7.10.22)
S McElduff
M Tracey (appointed 7.10.22)
L Glackin (appointed 7.10.22)
S O' Hare (appointed 7.10.22)

Company Secretary

Independent Examiner

W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:



S McElduff - Trustee

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre

I report on the accounts of the company for the year ended 30 June 2022, which are set out on pages five to fourteen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- 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 the independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from 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 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached.

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.



W McGillan
Financial Accountant
W MCGILLIAN & CO LTD
Unit A2, Workspace
5-7 Tobermore Road
Draperstown
Derry
BT45 7AG

Independent Examiner's Report to the Trustees of
Tiny Tots Pre-School Education Centre

Date: 26 / 4 / 2023

Tiny Tots Pre-School Education Centre

Statement of Financial Activities
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		-	-	-	-
Charitable activities					
Charitable Activities		15,207	61,416	76,623	109,071
Other income		-	-	-	95
Total		<u>15,205</u>	<u>61,416</u>	<u>76,621</u>	<u>109,167</u>
EXPENDITURE ON					
Charitable activities	3	34,568	46,797	81,365	117,292
Charitable Activities		(19,363)	14,619	(4,744)	(8,125)
NET INCOME/(EXPENDITURE)					
Transfers between funds	16	<u>14,619</u>	<u>(14,619)</u>	-	-
Net movement in funds		(4,744)	-	(4,744)	(8,125)
RECONCILIATION OF FUNDS					
Total funds brought forward		96,947	-	96,947	105,072
TOTAL FUNDS CARRIED FORWARD		<u>92,203</u>	<u>-</u>	<u>92,203</u>	<u>96,947</u>

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet
30 June 2022

	Notes	30.6.22 £	30.6.21 £
FIXED ASSETS			
Tangible assets	9	84,550	90,110
CURRENT ASSETS			
Debtors	10	56	3,911
Cash at bank		<u>16,767</u>	<u>10,176</u>
		16,823	14,087
CREDITORS			
Amounts falling due within one year	11	(9,160)	(7,250)
		<u>7,663</u>	<u>6,837</u>
NET CURRENT ASSETS			
		<u>7,663</u>	<u>6,837</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		92,213	96,947
CREDITORS			
Amounts falling due after more than one year	12	(10)	-
ACCRUALS AND DEFERRED INCOME	14	-	-
		<u>92,203</u>	<u>96,947</u>
NET ASSETS			
		<u>92,203</u>	<u>96,947</u>
FUNDS	16		
Unrestricted funds		<u>92,203</u>	<u>96,947</u>
TOTAL FUNDS		<u>92,203</u>	<u>96,947</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Complying with the requirements of the Act with respect to accounting records and the preparation of accounts


The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet - continued
30 June 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on 26 April 2023 and were signed on its behalf by:

A handwritten signature in black ink that reads "Sarah McElduff". The signature is written in a cursive style with a large initial 'S'.

S McElduff - Trustee

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 5% on reducing balance

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

2. INCOME FROM CHARITABLE ACTIVITIES

	Activity	30.6.22 £	30.6.21 £
Department of Education	Charitable Activities	59,892	92,603
Parental Donations	Charitable Activities	6,982	4,747
Grants	Charitable Activities	1,224	1,368
BSO	Charitable Activities	-	480
Compensation Building Repairs	Charitable Activities	-	3,911
HSCB	Charitable Activities	2,480	996
Fundraising	Charitable Activities	6,045	-
Early Years Covid Start	Charitable Activities	-	4,966
		<u>76,623</u>	<u>109,071</u>

Grants received, included in the above, are as follows:

	30.6.22 £	30.6.21 £
Micro Grant	<u>1,224</u>	<u>1,368</u>

3. CHARITABLE ACTIVITIES COSTS

Charitable Activities	Support costs (see note 4) £ <u>81,365</u>
-----------------------	--

4. SUPPORT COSTS

Charitable Activities	Governance costs £ <u>81,365</u>
-----------------------	--

5. NET INCOME/(EXPENDITURE)

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

Depreciation - owned assets	30.6.22 £ <u>5,560</u>	30.6.21 £ <u>4,834</u>
-----------------------------	------------------------------	------------------------------

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

7. STAFF COSTS

The average monthly number of employees during the year was as follows:

Staff	30.6.22 <u>8</u>	30.6.21 <u>8</u>
-------	---------------------	---------------------

No employees received emoluments in excess of £60,000.

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	-	-	-
Charitable activities			
Charitable Activities	16,468	92,603	109,071
Other income	<u>95</u>	<u>-</u>	<u>95</u>
Total	<u>16,564</u>	<u>92,603</u>	<u>109,167</u>
EXPENDITURE ON			
Charitable activities			
Charitable Activities	58,437	58,855	117,292
NET INCOME/(EXPENDITURE)	(41,873)	33,748	(8,125)
Transfers between funds	<u>33,747</u>	<u>(33,747)</u>	<u>-</u>
Net movement in funds	(8,126)	-	(8,125)
RECONCILIATION OF FUNDS			
Total funds brought forward	105,073	(-)	105,072
TOTAL FUNDS CARRIED FORWARD	<u>96,947</u>	<u>-</u>	<u>96,947</u>

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued
for the Year Ended 30 June 2022

9. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 July 2021 and 30 June 2022	<u>7,876</u>	<u>11,307</u>	<u>129,350</u>	<u>148,533</u>
DEPRECIATION				
At 1 July 2021	-	638	57,785	58,423
Charge for year	<u>-</u>	<u>3,629</u>	<u>1,931</u>	<u>5,560</u>
At 30 June 2022	<u>-</u>	<u>4,267</u>	<u>59,716</u>	<u>63,983</u>
NET BOOK VALUE				
At 30 June 2022	<u>7,876</u>	<u>7,040</u>	<u>69,634</u>	<u>84,550</u>
At 30 June 2021	<u>7,876</u>	<u>10,669</u>	<u>71,565</u>	<u>90,110</u>
10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Other debtors			30.6.22 £ <u>56</u>	30.6.21 £ <u>3,911</u>
11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR				
Bank loans and overdrafts (see note 13)			30.6.22 £ -	30.6.21 £ -
Trade creditors			4,775	4,776
Social security and other taxes			2,148	1,574
Accrued expenses			<u>2,237</u>	<u>900</u>
			<u>9,160</u>	<u>7,250</u>

12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR			30.6.22	30.6.21
			£	£
Other creditors			<u>10</u>	<u>-</u>
13. LOANS				
An analysis of the maturity of loans is given below:				
			30.6.22	30.6.21
			£	£
Amounts falling due within one year on demand:				
Bank overdrafts			<u>-</u>	<u>-</u>
14. ACCRUALS AND DEFERRED INCOME				
			30.6.22	30.6.21
			£	£
Deferred government grants			-	-
Government Grant Released			<u>(-)</u>	<u>(-)</u>
			<u>-</u>	<u>-</u>
15. ANALYSIS OF NET ASSETS BETWEEN FUNDS				
	Unrestricted	Restricted	30.6.22	30.6.21
	fund	funds	Total	Total
	£	£	funds	funds
Fixed assets	84,550	-	£	£
Current assets	16,823	-	84,550	90,110
Current liabilities	(9,160)	-	16,823	14,087
Long term liabilities	(10)	-	(9,160)	(7,250)
Accruals and deferred income	-	-	(10)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>92,203</u>	<u>-</u>	<u>92,203</u>	<u>96,947</u>

16. MOVEMENT IN FUNDS

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
Unrestricted funds				
General fund	96,947	(19,363)	14,619	92,203
Restricted funds				
Wages Fund	-	14,619	(14,619)	-
TOTAL FUNDS	<u>96,947</u>	<u>(4,743)</u>	<u>-</u>	<u>92,203</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,205	(34,568)	(19,363)
Restricted funds			
Wages Fund	60,192	(45,573)	14,619
DAERA	<u>1,224</u>	<u>(1,224)</u>	<u>-</u>
	<u>61,416</u>	<u>(46,797)</u>	<u>14,619</u>
TOTAL FUNDS	<u>76,621</u>	<u>(81,365)</u>	<u>(4,743)</u>

Comparatives for movement in funds

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
Unrestricted funds				
General fund	105,073	(41,873)	33,747	96,947
Restricted funds				
Wages Fund	-	33,747	(33,747)	-
TOTAL FUNDS	<u>105,072</u>	<u>(8,125)</u>	<u>-</u>	<u>96,947</u>

16. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	16,564	(58,437)	(41,873)
Restricted funds			
Wages Fund	92,603	(58,855)	33,748
TOTAL FUNDS	<u>109,167</u>	<u>(117,292)</u>	<u>(8,125)</u>

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 June 2022.

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22 £	30.6.21 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	-	-
Charitable activities		
Department of Education	59,892	92,603
Parental Donations	6,982	4,747
Grants	1,224	1,368
BSO	-	480
Compensation Building Repairs	-	3,911
HSCB	2,480	996
Fundraising	6,045	-
Early Years Covid Start	-	4,966
	<u>76,623</u>	<u>109,071</u>
Other income		
Other income	-	95
	<u>-</u>	<u>95</u>
Total incoming resources	<u>76,621</u>	<u>109,167</u>
EXPENDITURE		
Support costs		
Governance costs		
Wages and salaries	44,182	63,555
Staff Training	198	545
Water rates	106	332
Food	1,419	2,031
Insurance	1,232	1,232
Educational Equipment / Resourc	4,115	6,599
Toys	184	2,154
Consumables / Toiletries	493	1,153
Light & Heat	850	754
Repairs & Maintenance	14,345	24,503
Fire alarm maintenance	266	339
Administration	40	-
Printing, postage & stationery	516	430
Telephone	660	482
Trips / Outings & Events	170	450
Accountancy	1,337	1,105
Carried forward	<u>70,113</u>	<u>105,664</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities
for the Year Ended 30 June 2022

	30.6.22	30.6.21
	£	£
Governance costs		
Brought forward		
Bank charges	70,113	105,664
School Uniforms	367	228
General expenses	585	1,818
Early Years Sub / Advisory	550	122
Depreciation on assets	1,778	1,764
Employee Pension Defined Contr ibution	5,560	4,834
Health & Safety	1,149	2,111
Vetting Costs	828	395
Computer costs	225	-
Fundraising costs	-	380
Interest on PAYE	-	65
Consultancy	-	(89)
	<u>210</u>	<u>-</u>
	<u>81,365</u>	<u>117,292</u>
Total resources expended	<u>81,365</u>	<u>117,292</u>
Net expenditure	<u>(4,743)</u>	<u>(8,125)</u>

This page does not form part of the statutory financial statements