

# Broughshane Playgroup Limited

Northern Ireland · Charity number 103754

## Details

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**Status** Received

**Company number** [39664](#)

**Registered** 2015-08-10

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Broughshane House  
Main Street  
Broughshane  
Ballymena  
BT42 4ja  
BT42 4JA

**Phone** 028 25861621

**Email** [broughshaneplaygroup@gmail.com](mailto:broughshaneplaygroup@gmail.com)

**Website** [www.broughshane.org.uk](http://www.broughshane.org.uk)

## Activities

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**Purposes:** To enhance the development and education of young children by encouraging parents or 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 to become involved in the activities of the company, insuring that the company offers opportunities for all children regardless of religion, culture, race or means. - encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local area - providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays

**What the charity does:** The advancement of education, The advancement of citizenship or community development

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

**Who the charity helps:** Parents, Preschool (0-5 year olds), Voluntary and community sector

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£89,666	£90,524	£0	4
2024-08-31	£67,844	£75,041	£0	4

## Trustees

Name	Role	Appointed
Mr Lexie Scott		
Mrs Claire Smyth		
Mrs Debbie Rea		
Mrs Kathryn Mcclintock		

**Broughshane Playgroup Limited**

Northern Ireland - Charity number 103754

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# Accounts

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## Broughshane Playgroup Limited

### Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
<b>Income and Endowments from:</b>			
Charitable activities	3	<u>89,666</u>	<u>89,666</u>
Total income		<u>89,666</u>	<u>89,666</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(90,524)</u>	<u>(90,524)</u>
Total expenditure		<u>(90,524)</u>	<u>(90,524)</u>
Net expenditure		<u>(858)</u>	<u>(858)</u>
Net movement in funds		(858)	(858)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>53,630</u>	<u>53,630</u>
Total funds carried forward	10	<u>52,772</u>	<u>52,772</u>
	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities	3	<u>67,844</u>	<u>67,844</u>
Total income		<u>67,844</u>	<u>67,844</u>
<b>Expenditure on:</b>			
Charitable activities	4	<u>(75,041)</u>	<u>(75,041)</u>
Total expenditure		<u>(75,041)</u>	<u>(75,041)</u>
Net expenditure		<u>(7,197)</u>	<u>(7,197)</u>
Net movement in funds		(7,197)	(7,197)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>60,827</u>	<u>60,827</u>
Total funds carried forward	10	<u>53,630</u>	<u>53,630</u>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2024 is shown in note 10.

The notes on pages 7 to 11 form an integral part of these financial statements.

**Broughshane Playgroup Limited**

**(Registration number: NI039664)  
Balance Sheet as at 31 August 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	7	6,792	7,563
<b>Current assets</b>			
Stocks		1,071	660
Cash at bank and in hand	8	<u>49,576</u>	<u>49,198</u>
		50,647	49,858
<b>Creditors: Amounts falling due within one year</b>	9	<u>(4,667)</u>	<u>(3,791)</u>
<b>Net current assets</b>		<u>45,980</u>	<u>46,067</u>
<b>Net assets</b>		<u>52,772</u>	<u>53,630</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>52,772</u>	<u>53,630</u>
<b>Total funds</b>	10	<u>52,772</u>	<u>53,630</u>

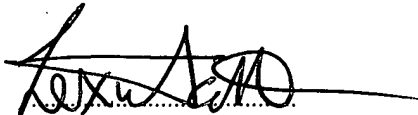
For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


**Directors' responsibilities:**

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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 special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 25 November 2025 and signed on their behalf by:

  
Lexie Scott  
Chairman and Trustee

  
Kathryn McClintock  
Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

# **Broughshane Playgroup Limited**

## **Notes to the Financial Statements for the Year Ended 31 August 2025**

### **1 Charity status**

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Broughshane House  
70 Main Street  
Broughshane  
Ballymena  
Co Antrim  
BT42 4JW

These financial statements were authorised for issue by the trustees on 25 November 2025.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

#### **Basis of preparation**

Broughshane Playgroup Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably

## **Broughshane Playgroup Limited**

### **Notes to the Financial Statements for the Year Ended 31 August 2025**

#### **Expenditure**

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

#### **Charitable activities**

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### **Taxation**

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### **Tangible fixed assets**

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

#### **Depreciation and amortisation**

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

<b>Asset class</b>	<b>Depreciation method and rate</b>
Improvements to leasehold property	1% straight line
Fittings, furniture & equipment	20% reducing balance

#### **Trade debtors**

Trade debtors are amounts due for services performed in the ordinary course of business.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Fund structure**

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Broughshane Playgroup Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fees received	12,332	12,332	9,299
EA Belfast	64,476	64,476	57,110
EA - SEN and sub cover	5,466	5,466	-
EA - Outdoor Funding	1,620	1,620	-
Donations	926	926	100
Fundraising	4,846	4,846	1,335
	<u>89,666</u>	<u>89,666</u>	<u>67,844</u>

#### 4 Expenditure on charitable activities

	Charitable activity costs £	Total 2025 £	Total 2024 £
Wages & salaries	72,117	72,117	60,483
EY Support	2,653	2,653	2,097
Staff training, recruitment costs & well-being	145	145	65
Rent & insurance	6,190	6,190	5,554
Repairs & maintenance	403	403	737
Telephone, postage & stationery	1,258	1,258	1,113
Catering	968	968	714
Work materials	2,620	2,620	817
Outings	380	380	-
Sundry expenses (inc. Consultancy & Accountancy)	2,192	2,192	2,004
Graduation & sports day costs	25	25	26
Classes & activities	650	650	330
Bank charges	151	151	148
Depreciation of long leasehold property	47	47	47
Depreciation of plant & machiney	725	725	906
	<u>90,524</u>	<u>90,524</u>	<u>75,041</u>

## Broughshane Playgroup Limited

### Notes to the Financial Statements for the Year Ended 31 August 2025

#### 5 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	772	953

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 September 2024	4,643	23,542	28,185
At 31 August 2025	4,643	23,542	28,185
<b>Depreciation</b>			
At 1 September 2024	704	19,918	20,622
Charge for the year	46	725	771
At 31 August 2025	750	20,643	21,393
<b>Net book value</b>			
At 31 August 2025	3,893	2,899	6,792
At 31 August 2024	3,939	3,624	7,563

Included within the Net Book Value of Land & Buildings above is £Nil (2024- Nil) in respect of Freehold Land & Buildings and £3,893 (2024- £3,939) in respect of leasehold.

#### 8 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	18	32
Cash at bank	49,558	49,166
	49,576	49,198

**Broughshane Playgroup Limited**

**Notes to the Financial Statements for the Year Ended 31 August 2025**

**9 Creditors: amounts falling due within one year**

	2025 £	2024 £
Other creditors	381	-
Accruals	<u>4,286</u>	<u>3,791</u>
	<u>4,667</u>	<u>3,791</u>

**10 Funds**

	Balance at 1 September 2024 £	Incoming resources £	Resources expended £	Balance at 31 August 2025 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	<u>53,630</u>	<u>89,666</u>	<u>(90,524)</u>	<u>52,772</u>

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	<u>60,827</u>	<u>67,844</u>	<u>(75,041)</u>	<u>53,630</u>

**Broughshane Playgroup Limited**

Northern Ireland - Charity number 103754

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# Accounts

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## Broughshane Playgroup Limited

### Statement of Financial Activities for the Year Ended 31 August 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2024 £
<b>Income and Endowments from:</b>			
Charitable activities	3	67,844	67,844
Total income		67,844	67,844
<b>Expenditure on:</b>			
Charitable activities	4	(75,041)	(75,041)
Total expenditure		(75,041)	(75,041)
Net expenditure		(7,197)	(7,197)
Net movement in funds		(7,197)	(7,197)
<b>Reconciliation of funds</b>			
Total funds brought forward		60,827	60,827
Total funds carried forward	10	53,630	53,630
	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities	3	44,964	44,964
Total income		44,964	44,964
<b>Expenditure on:</b>			
Charitable activities	4	(71,694)	(71,694)
Total expenditure		(71,694)	(71,694)
Net expenditure		(26,730)	(26,730)
Net movement in funds		(26,730)	(26,730)
<b>Reconciliation of funds</b>			
Total funds brought forward		87,557	87,557
Total funds carried forward	10	60,827	60,827

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2023 is shown in note 10.

The notes on pages 7 to 11 form an integral part of these financial statements.

**Broughshane Playgroup Limited**  
**(Registration number: NI039664)**  
**Balance Sheet as at 31 August 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	7	7,563	8,516
<b>Current assets</b>			
Stocks		660	976
Cash at bank and in hand	8	<u>49,198</u>	<u>55,336</u>
		49,858	56,312
<b>Creditors: Amounts falling due within one year</b>	9	<u>(3,791)</u>	<u>(4,001)</u>
<b>Net current assets</b>		<u>46,067</u>	<u>52,311</u>
<b>Net assets</b>		<u>53,630</u>	<u>60,827</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>53,630</u>	<u>60,827</u>
<b>Total funds</b>	10	<u>53,630</u>	<u>60,827</u>

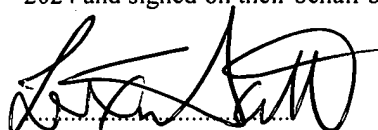
For the financial year ending 31 August 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

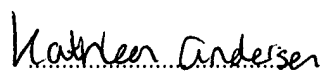
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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 special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 10 October 2024 and signed on their behalf by:

  
Lexie Scott  
Trustee

  
Kathleen Anderson  
Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

# Broughshane Playgroup Limited

## Notes to the Financial Statements for the Year Ended 31 August 2024

### 1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Broughshane House  
70 Main Street  
Broughshane  
Ballymena  
Co Antrim  
BT42 4JW

These financial statements were authorised for issue by the trustees on 10 October 2024.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

#### Basis of preparation

Broughshane Playgroup Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably

# Broughshane Playgroup Limited

## Notes to the Financial Statements for the Year Ended 31 August 2024

### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Improvements to leasehold property	1% straight line
Fittings, furniture & equipment	20% reducing balance

### Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

## Broughshane Playgroup Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 3 Income from charitable activities

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Fees received	9,299	9,299	5,620
EA Belfast	57,110	57,110	35,297
EA - Engage Funding	-	-	2,912
Donations	100	100	200
Fundraising	1,335	1,335	935
	<u>67,844</u>	<u>67,844</u>	<u>44,964</u>

#### 4 Expenditure on charitable activities

	Charitable activity costs £	Total 2024 £	Total 2023 £
Wages & salaries	60,483	60,483	54,594
EY Support	2,097	2,097	1,897
Staff training, recruitment costs & well-being	65	65	54
Rent & insurance	5,554	5,554	5,325
Repairs & maintenance	737	737	1,584
Telephone, postage & stationery	1,113	1,113	1,106
Sundry expenses (inc. Consultancy & Accountancy)	2,004	2,004	2,550
Catering	714	714	765
Work materials	817	817	1,173
Outings	-	-	87
Graduation & sports day costs	26	26	17
Classes & activities	330	330	1,219
Bank charges	148	148	144
Depreciation of long leasehold property	47	47	47
Depreciation of plant & machinery	906	906	1,132
	<u>75,041</u>	<u>75,041</u>	<u>71,694</u>

## Broughshane Playgroup Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 5 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2024 £	2023 £
Depreciation of fixed assets	953	1,179

#### 6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

#### 7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 September 2023	4,643	23,542	28,185
At 31 August 2024	4,643	23,542	28,185
<b>Depreciation</b>			
At 1 September 2023	657	19,012	19,669
Charge for the year	47	906	953
At 31 August 2024	704	19,918	20,622
<b>Net book value</b>			
At 31 August 2024	3,939	3,624	7,563
At 31 August 2023	3,986	4,530	8,516

Included within the Net Book Value of Land & Buildings above is £Nil (2023- Nil) in respect of Freehold Land & Buildings and £3,939 (2023- £3,986) in respect of leasehold.

#### 8 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	32	15
Cash at bank	49,166	55,321
	49,198	55,336

## Broughshane Playgroup Limited

### Notes to the Financial Statements for the Year Ended 31 August 2024

#### 9 Creditors: amounts falling due within one year

	2024 £	2023 £
Accruals	3,791	4,001

#### 10 Funds

	Balance at 1 September 2023 £	Incoming resources £	Resources expended £	Balance at 31 August 2024 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	60,827	67,844	(75,041)	53,630
	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	87,557	44,964	(71,694)	60,827

**Broughshane Playgroup Limited**

Northern Ireland - Charity number 103754

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# Accounts

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**Broughshane Playgroup Limited (previously known as Broughshane Community  
Centre of Early Learning)**

**Statement of Financial Activities for the Year Ended 31 August 2023  
(Including Income and Expenditure Account and Statement of Total Recognised Gains  
and Losses)**

	Note	Unrestricted funds £	Total 2023 £
<b>Income and Endowments from:</b>			
Charitable activities	3	44,964	44,964
Total income		44,964	44,964
<b>Expenditure on:</b>			
Charitable activities	4	(71,694)	(71,694)
Total expenditure		(71,694)	(71,694)
Net expenditure		(26,730)	(26,730)
Net movement in funds		(26,730)	(26,730)
<b>Reconciliation of funds</b>			
Total funds brought forward		87,557	87,557
Total funds carried forward	10	60,827	60,827
	Note	Unrestricted funds £	Total 2022 £
<b>Income and Endowments from:</b>			
Charitable activities	3	59,560	59,560
Total income		59,560	59,560
<b>Expenditure on:</b>			
Charitable activities	4	(61,912)	(61,912)
Total expenditure		(61,912)	(61,912)
Net expenditure		(2,352)	(2,352)
Net movement in funds		(2,352)	(2,352)
<b>Reconciliation of funds</b>			
Total funds brought forward		89,909	89,909
Total funds carried forward	10	87,557	87,557

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2022 is shown in note 10.

The notes on pages 7 to 11 form an integral part of these financial statements.

**Broughshane Playgroup Limited (previously known as Broughshane Community  
Centre of Early Learning)**

**(Registration number: NI039664)  
Balance Sheet as at 31 August 2023**

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Tangible assets	7	8,516	9,695
<b>Current assets</b>			
Stocks		976	375
Debtors		-	210
Cash at bank and in hand	8	<u>55,336</u>	<u>79,740</u>
		56,312	80,325
<b>Creditors: Amounts falling due within one year</b>	9	<u>(4,001)</u>	<u>(2,463)</u>
<b>Net current assets</b>		<u>52,311</u>	<u>77,862</u>
<b>Net assets</b>		<u>60,827</u>	<u>87,557</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>60,827</u>	<u>87,557</u>
<b>Total funds</b>	10	<u>60,827</u>	<u>87,557</u>

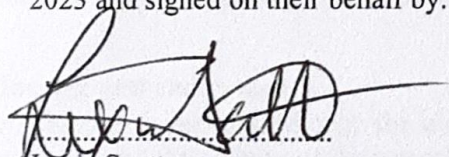
For the financial year ending 31 August 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

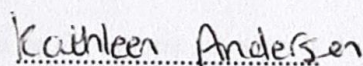
Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors 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 special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 2 October 2023 and signed on their behalf by:

  
Lexie Scott  
Trustee

  
Kathleen Anderson  
Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

# **Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning)**

## **Notes to the Financial Statements for the Year Ended 31 August 2023**

### **1 Charity status**

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £Nil towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Broughshane House  
70 Main Street  
Broughshane  
Ballymena  
Co Antrim  
BT42 4JW

These financial statements were authorised for issue by the trustees on 2 October 2023.

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### **Statement of compliance**

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

#### **Basis of preparation**

Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

#### **Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

#### **Income and endowments**

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably

# Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning)

## Notes to the Financial Statements for the Year Ended 31 August 2023

### Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

### Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

### Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

### Depreciation and amortisation

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Improvements to leasehold property	1% straight line
Fittings, furniture & equipment	20% reducing balance

### Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

### Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

**Broughshane Playgroup Limited (previously known as Broughshane Community  
Centre of Early Learning)**

**Notes to the Financial Statements for the Year Ended 31 August 2023**

**3 Income from charitable activities**

	<b>Unrestricted funds General £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Grant aid- DENI	35,297	35,297	52,026
EA - Engage Funding	2,912	2,912	4,368
EA - Outdoor Funding	-	-	1,000
Donations	200	200	650
Fundraising	935	935	375
Other income	5,620	5,620	1,141
	<u>44,964</u>	<u>44,964</u>	<u>59,560</u>

**4 Expenditure on charitable activities**

	<b>Charitable activity costs £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Wages & salaries	54,594	54,594	46,624
Staff training, recruitment costs & well-being	54	54	154
EY Support	1,897	1,897	-
Rent & insurance	5,325	5,325	4,643
Repairs & maintenance	1,584	1,584	322
Telephone, postage & stationery	1,106	1,106	681
Catering	765	765	667
Work materials	1,173	1,173	1,367
Outings	87	87	300
Graduation & sports day costs	17	17	313
Sundry expenses (inc. Consultancy & Accountancy)	2,550	2,550	1,431
Bank charges	144	144	158
Depreciation of long leasehold property	47	47	47
Depreciation of plant & machinery	1,132	1,132	1,415
Classes & activities	1,219	1,219	3,790
	<u>71,694</u>	<u>71,694</u>	<u>61,912</u>

**Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning)**

**Notes to the Financial Statements for the Year Ended 31 August 2023**

**5 Net incoming/outgoing resources**

Net outgoing resources for the year include:

	2023 £	2022 £
Depreciation of fixed assets	1,179	1,462

**6 Taxation**

The charity is a registered charity and is therefore exempt from taxation.

**7 Tangible fixed assets**

	Land and buildings £	Furniture and equipment £	Total £
<b>Cost</b>			
At 1 September 2022	4,643	23,542	28,185
At 31 August 2023	4,643	23,542	28,185
<b>Depreciation</b>			
At 1 September 2022	610	17,880	18,490
Charge for the year	47	1,132	1,179
At 31 August 2023	657	19,012	19,669
<b>Net book value</b>			
At 31 August 2023	3,986	4,530	8,516
At 31 August 2022	4,033	5,662	9,695

Included within the Net Book Value of Land & Buildings above is £Nil (2021- Nil) in respect of Freehold Land & Buildings and £4,033 (2021- £4,080) in respect of leasehold.

**8 Cash and cash equivalents**

	2023 £	2022 £
Cash on hand	15	104
Cash at bank	55,321	79,636
	55,336	79,740

**Broughshane Playgroup Limited (previously known as Broughshane Community  
Centre of Early Learning)**

**Notes to the Financial Statements for the Year Ended 31 August 2023**

**9 Creditors: amounts falling due within one year**

	2023	2022
	£	£
Accruals	<u>4,001</u>	<u>2,463</u>

**10 Funds**

	Balance at 1 September 2022 £	Incoming resources £	Resources expended £	Balance at 31 August 2023 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	<u>87,557</u>	<u>44,964</u>	<u>(71,694)</u>	<u>60,827</u>

	Balance at 1 September 2021 £	Incoming resources £	Resources expended £	Balance at 31 August 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General	<u>89,909</u>	<u>59,560</u>	<u>(61,912)</u>	<u>87,557</u>

**Broughshane Playgroup Limited**

Northern Ireland - Charity number 103754

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# Annual report

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# **Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning)**

## **Trustees' Report**

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 August 2023.

### **Objectives and activities**

#### ***Objects and aims***

To enhance the development and education of pre- school children in the local area.

#### ***Public benefit***

To enhance the development and education of pre-school children in the local area by encouraging parents/guardians to understand and provide for the needs of their children.

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 to have due regard to the public benefit guidance published by the Northern Ireland Charities Commission.

### **Trustees and officers**

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Helen Foster
	Lexie Scott
	Kathleen Anderson
	Kathryn McClintock
	Debbie Rea
	Claire Smith

Secretary:	Helen Foster
------------	--------------

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

#### ***Nature of governing document***

The organisation is a charitable company limited by guarantee, incorporated on 17 November 2000, registered as a charity with HMRC, and registered with The Charities Commission for Northern Ireland on 10 August 2015. The company was established under a Memorandum of Association which established the objects and powers of the company and is governed under its Articles of Association.

#### **Statement of trustees' responsibilities**

The trustees (who are also the directors of Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning) for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice), including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland". The report and accounts have been prepared in accordance with the provisions in the Companies Act 2006 relating to small companies.

**Broughshane Playgroup Limited (previously known as Broughshane Community  
Centre of Early Learning)**

**Trustees' Report**

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including its income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, comprising FRS 102 have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

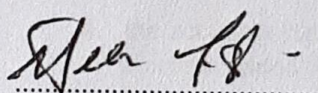
The trustees are responsible for keeping proper accounting records that can disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

**Small companies provision statement**

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 2 October 2023 and signed on its behalf by:



.....  
Helen Foster  
Company Secretary and Trustee

**Broughshane Playgroup Limited**

Northern Ireland - Charity number 103754

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# Annual return

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**Broughshane Playgroup Limited (previously known as Broughshane Community  
Centre of Early Learning)**

**Independent Examiner's Report to the trustees of Broughshane Playgroup Limited  
(previously known as Broughshane Community Centre of Early Learning) ('the  
Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 August 2023.

**Responsibilities and basis of report**

As the charity's trustees of Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning) (and also its 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 ('the 2006 Act').

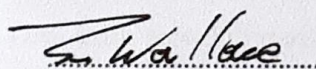
Having satisfied myself that the accounts of Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning) are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 65 of the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed the Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of Broughshane Playgroup Limited (previously known as Broughshane Community Centre of Early Learning) as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



James Wallace  
Chartered Accountants in Ireland

51-53 Thomas Street  
Ballymena  
Co Antrim  
BT43 6AZ

2 October 2023