

**Little Flower Playgroup**  
**Registered Charity**  
**Financial Statements**  
**31 August 2022**

# **Little Flower Playgroup**

**Registered Charity**

**Financial Statements**

**Year ended 31 August 2022**

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# Little Flower Playgroup

## Registered Charity

### Trustees' Annual Report (Incorporating the Director's Report)

#### Year ended 31 August 2022

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The trustees, who are also the directors for the purposes of company law, present their report and the financial statements of the charity for the year ended 31 August 2022.

#### Reference and administrative details

**Registered charity name** Little Flower Playgroup

**Charity registration number** NIC104720

**Principal office and registered office** 28 Peacock rd  
Strabane  
Co. Tyrone  
BT829NW

**The trustees** Mrs Amy McDonald (Chairperson)  
Mrs Mary Lynch (Treasurer)  
Mrs Lesleyann McGavigan  
Ms Caroline Lynch  
Ms Maria Browne

**Company secretary** Amy McDonald

# **Little Flower Playgroup**

## **Registered Charity**

### **Trustees' Annual Report (Incorporating the Director's Report) *(continued)***

#### **Year ended 31 August 2022**

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#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing Document**

Little Flower Playgroup is recognised as a charity by NI Charities Commission.

##### **Principal Activity**

The principal activity of the company is the provision of community, caring and educational services for young children, including those with special needs, and their families in The Glebe and the surrounding areas.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and Activities**

The Company's objectives are to enhance the development and Education of preschool children through the use of play to provide scenarios/experiences to develop each child's self-confidence and self-esteem. Each Child is treated with respect and provided with equality of opportunity to explore a variety of learning experiences which will give them the skills in preparation for a smooth transition from preschool to primary school.

We hold 5 Session per week. In meeting each child's learning needs we work closely in partnership with parents as the child's primary care giver and the people who know the child the best. Activities are planned, observed and tailored to meet each child's individual needs in accordance with the Department of Education and Preschool Curricular Guidelines and also the Minimum Standards as directed by the Western Health and Social Care Trust.

Throughout the year we hold special events with support of the parents to further enhance the links between preschool and the Child's Home. We have the Big Bedtime Read Initiative where parents come into the setting and complete workshops with their children on the enjoyment of books and story time. Furthermore during the year we go on various outings to the library, Sure Start and shared educational outings in conjunction with the Sharing From The Start cross community Early Years Project. These excursions proved excellent social occasion for the children with their families and provided an additional opportunity to further build relationships with the families and the wider community as a whole.

# **LITTLE FLOWER PLAYGROUP**

## **TRUSTEES' ANNUAL REPORT** *(continued)*

### **YEAR ENDED 31 AUGUST 2022**

#### **ACHIEVEMENTS AND PERFORMANCE**

##### **Review of the Business**

Little Flower Playgroup is a non-profit making charity with the net Outgoing resources of £3,189 for the year.

##### **Reserves Policy**

The Trustees of Little Flower Playgroup Centre have set a reserves policy which requires that reserves be maintained at a level which ensures that the centres core activity could continue during a period of unforeseen difficulty. The directors aspire that the Company should hold in Reserves an amount not less than £22,000 in an effort to minimise the risks identified to the company.

#### **FINANCIAL REVIEW**

##### **PLANS FOR FUTURE PERIODS**

The Board are looking to take opportunities to increase sustainability in the future.

#### **TRUSTEES' RESPONSIBILITIES STATEMENT**

The trustees (who are also the directors of Little Flower Playgroup for the purposes of company law) are responsible for preparing the Trustees' Annual Report and the accounts in accordance with applicable law and regulations.

Company law requires the trustees to prepare accounts for each financial year. Under that law the trustees have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the trustees must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the charity and the income and expenditure of the charity for that period.

In preparing these accounts, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

# **LITTLE FLOWER PLAYGROUP**

## **TRUSTEES' ANNUAL REPORT *(continued)***

### **YEAR ENDED 31 AUGUST 2022**

#### **TRUSTEES' RESPONSIBILITIES STATEMENT *(continued)***

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

#### **ACCOUNTANT**

John Mc Crossan is deemed to be re-appointed under section 144 of the Charities Act 2011.

Each of the persons who is a trustee at the date of approval of this report confirms that:

- so far as each trustee is aware, there is no relevant audit information of which the charity's auditor is unaware; and
- each trustee has taken all steps that they ought to have taken as a trustee to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information.

Registered office:  
28 Peacock Rd  
Strabane  
Co. Tyrone

Signed on behalf of the trustees

.....  
Chairperson

# **Little Flower Playgroup**

## **Registered Charity**

### **Independent Examiner's Report to the Trustees of Little Flower Playgroup**

#### **Year ended 31 August 2022**

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I report to the trustees on my examination of the financial statements of Little Flower Playgroup ('the charity') for the year ended 31 August 2022.

#### **Responsibilities and basis of report**

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company 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 the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

#### **Independent examiner's statement**

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements 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 financial statements 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 confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.

John Mc Crossan  
Independent Examiner

24B Evish Rd  
Strabane  
Co Tyrone

# Little Flower Playgroup

## Registered Charity

### Statement of Financial Activities (including income and expenditure account)

Year ended 31 August 2022

|   |      |                         | <b>2022</b>           |                  | 2021             |
|---|------|-------------------------|-----------------------|------------------|------------------|
|   | Note | Unrestricted funds<br>£ | Restricted funds<br>£ | Total funds<br>£ | Total funds<br>£ |
| <b>Income and endowments</b>                              |      |                         |                       |                  |                  |
| Donations and legacies                                    | 5    | –                       | 34,024                | 34,024           | 36,852           |
| Other trading activities                                  | 6    | 7,390                   | –                     | 7,390            | 7,037            |
| Investment income   | 7    | 2                       | –                     | 2                | –                |
| <b>Total income</b>                                       |      | <u>7,392</u>            | <u>34,024</u>         | <u>41,416</u>    | <u>43,889</u>    |
| <b>Expenditure</b>  |      |                         |                       |                  |                  |
| Expenditure on raising funds:                             |      |                         |                       |                  |                  |
| Costs of raising donations and legacies                   | 8    | –                       | 34,024                | 34,024           | 39,672           |
| Costs of other trading activities                         | 9    | 10,581                  | –                     | 10,581           | 736              |
| <b>Total expenditure</b>                                  |      | <u>10,581</u>           | <u>34,024</u>         | <u>44,605</u>    | <u>40,408</u>    |
| <b>Net income/(expenditure) and net movement in funds</b> |      | <u>(3,189)</u>          | <u>–</u>              | <u>(3,189)</u>   | <u>3,481</u>     |
| <b>Reconciliation of funds</b>                            |      |                         |                       |                  |                  |
| Total funds brought forward                               |      | 27,670                  | –                     | 27,670           | 24,189           |
| <b>Total funds carried forward</b>                        |      | <u>24,481</u>           | <u>–</u>              | <u>24,481</u>    | <u>27,670</u>    |

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.



# Little Flower Playgroup

## Registered Charity

### Statement of Financial Position

31 August 2022

|   | Note      | 2022<br>£      | 2021<br>£      |
|---|-----------|----------------|----------------|
| <b>Tangible Assets</b>                                |           | 4,230          | 2,820          |
| <b>Current assets</b>                                 |           |                |                |
| Cash at bank and in hand                              |           | 22,065         | 28,390         |
| <b>Creditors: amounts falling due within one year</b> | <b>12</b> | <u>(1,814)</u> | <u>(3,540)</u> |
| <b>Net current assets</b>                             |           | 20,251         | 24,850         |
| <b>Total assets less current liabilities</b>          |           | <u>24,481</u>  | <u>27,670</u>  |
| <b>Funds of the charity</b>                           |           |                |                |
| Restricted funds                                      |           | -              | -              |
| Unrestricted funds                                    |           | <u>24,481</u>  | <u>27,670</u>  |
| <b>Total charity funds</b>                            | <b>14</b> | <u>24,481</u>  | <u>27,670</u>  |

These financial statements were approved by the board of trustees and authorised for issue on ....., and are signed on behalf of the board by:

Mrs Amy McDonald  
Chairperson

Mrs Mary Lynch  
Treasurer

# Little Flower Playgroup

## Notes to the Financial Statements

Year ended 31 August 2022

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### 1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is 28 Peacock rd, Strabane, Co. Tyrone, BT829NW.

### 2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

### 3. Accounting policies

#### Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

# Little Flower Playgroup

## Notes to the Financial Statements *(continued)*

### Year ended 31 August 2022

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#### 3. Accounting policies *(continued)*

##### Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

##### Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

# Little Flower Playgroup

## Notes to the Financial Statements *(continued)*

Year ended 31 August 2022

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### 3. Accounting policies *(continued)*

#### Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

# Little Flower Playgroup

## Registered Charity

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 4. Organisation is a registered Charity as Disclosed

#### 5. Donations and legacies

|                | Restricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|----------------|--------------------------|-----------------------------------|--------------------------|--------------------------|
| <b>Grants</b>  |                          |                                   |                          |                          |
| WELB           | 25,147                   | 25,147                            | 33,679                   | 33,679                   |
| BSO Milk       | 104                      | 104                               | 37                       | 37                       |
| Early Years    | 8,773                    | 8,773                             | -                        | -                        |
| ICT Grant HSCB | -                        | -                                 | 3,136                    | 3,136                    |
|                | <u>34,024</u>            | <u>34,024</u>                     | <u>36,852</u>            | <u>36,852</u>            |

#### 6. Other trading activities

|                    | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|--------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Fundraising events | 7,390                      | 7,390                             | 7,037                      | 7,037                    |
| Misc Income        | -                          | -                                 | -                          | -                        |
|                    | <u>7,390</u>               | <u>7,390</u>                      | <u>7,037</u>               | <u>7,037</u>             |

#### 7. Investment income

|                          | Unrestricted<br>Funds<br>£ | <b>Total Funds<br/>2022<br/>£</b> | Unrestricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|--------------------------|----------------------------|-----------------------------------|----------------------------|--------------------------|
| Bank interest receivable | <u>2</u>                   | <u>2</u>                          | <u>-</u>                   | <u>-</u>                 |

# Little Flower Playgroup

## Registered Charity

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 8. Costs of raising donations and legacies

|  | Restricted<br>Funds<br>£ | Total Funds<br>2022<br>£ | Restricted<br>Funds<br>£ | Total Funds<br>2021<br>£ |
|--|--------------------------|--------------------------|--------------------------|--------------------------|
| Grants receivable – purchases          | -                        | -                        | 7,276                    | 7,276                    |
| Grants receivable - wages and salaries | 31,267                   | 31,267                   | 24,553                   | 24,553                   |
| Grants receivable - pension costs      | 971                      | 971                      | 997                      | 997                      |
| Grants receivable - rates & water      | 446                      | 446                      | 360                      | 360                      |
| Grants receivable - light & heat       | 1,143                    | 1,143                    | 600                      | 600                      |
| Grants receivable - insurance          | 197                      | 197                      | 648                      | 648                      |
| Grants receivable - telephone          |                          |                          | 1,054                    | 1,054                    |
| Grants receivable - other office costs |                          |                          | 1,364                    | 1,364                    |
|  | <u>34,024</u>            | <u>34,024</u>            | <u>36,852</u>            | <u>36,852</u>            |

#### 8.A Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

|   | 2022<br>£     | 2021<br>£     |
|---|---------------|---------------|
| Wages and salaries                      | 31,267        | 24,553        |
| Employer contributions to pension plans | 971           | 997           |
|   | <u>32,238</u> | <u>25,550</u> |

No employee received employee benefits of more than £60,000 during the year

#### 9. Costs of other trading activities

|                      | UnRestricted<br>Funds<br>£ | Total Funds<br>2022<br>£ |
|----------------------|----------------------------|--------------------------|
| Purchases            | 6,293                      | 6,293                    |
| Insurance            | 502                        | 502                      |
| Telephone & Internet | 1,102                      | 1,102                    |
| Bank Fees            | 422                        | 422                      |
| Professional Fees    | 1,485                      | 1,485                    |
| Repairs              | 777                        | 777                      |
| Depreciation         | 1,410                      | 1,410                    |
| Ammortisation        | (1,410)                    | (1,410)                  |
|                      | <u>10,581</u>              | <u>10,581</u>            |

# Little Flower Playgroup

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

#### Year ended 31 August 2022

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#### 12. Creditors: amounts falling due within one year

|                        | <b>2022</b>  | 2021         |
|------------------------|--------------|--------------|
|                        | £            | £            |
| Trade creditors        | 404          | 720          |
| Deferred Capital Grant | <u>1,410</u> | <u>2,820</u> |

#### 13. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £971