

Company Registration Number: NI052242  
Charity Number: 104907

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)

**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 July 2022**

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)  
**CONTENTS**

	<b>Page</b>
Reference and Administrative Information	3
Directors' Annual Report	4
Statement of Directors' Responsibilities	5
Accountants' Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 13
Supplementary Information relating to the Financial Statements	15

## **Jack and Jill Community Playgroup**

(A company limited by guarantee, not having a share capital)

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

**Directors**

Sarah McCullagh  
Nicola Bradley (Resigned 30 June 2022)  
Donna Nicholas (Resigned 30 September 2022)  
Linda Sayers (Resigned 30 September 2022)  
Bronagh Kearney (Appointed 30 September 2022)

**Company Secretary**

Oonagh McGurk (Appointed 1 October 2022)  
Donna Nicholas (Resigned 30 September 2022)

**Charity Number in Northern Ireland**

104907

**Company Registration Number**

NI052242

**Registered Office**

17 Dergbrough Road  
Plumbridge  
Omagh  
Co Tyrone

**Principal Address**

17 Dergbrough Road  
Plumbridge  
Omagh  
Co Tyrone  
BT79 8EF  
Northern Ireland

**Accountants**

Abac  
Abbey House  
12 Abbey Street  
Omagh  
Co Tyrone  
BT78 1BZ

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)  
**DIRECTORS' ANNUAL REPORT**  
for the financial year ended 31 July 2022

The directors present their Directors' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 31 July 2022.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Directors' Report contains the information required to be provided in the Directors' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The directors of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

The company is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

**Financial Results**

At the end of the financial year the company has assets of £82,613 (2021 - £85,260) and liabilities of £1,449 (2021 - £989). The net assets of the company have decreased by £(3,107).

**Directors**

The directors who served throughout the financial year, except as noted, were as follows:

Sarah McCullagh  
Nicola Bradley (Resigned 30 June 2022)  
Donna Nicholas (Resigned 30 September 2022)  
Linda Sayers (Resigned 30 September 2022)  
Bronagh Kearney (Appointed 30 September 2022)

In accordance with the Constitution, the directors retire by rotation and, being eligible, offer themselves for re-election.

The secretaries who served during the financial year were:

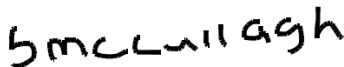
Oonagh McGurk (Appointed 1 October 2022)  
Donna Nicholas (Resigned 30 September 2022)

**Compliance with Sector-Wide Legislation and Standards**

The company engages pro-actively with legislation, standards and codes which are developed for the sector. Jack and Jill Community Playgroup subscribes to and is compliant with the following:

- The Companies Act 2006
- The Charities SORP (FRS 102)

Approved by the Board of Directors on 27 July 2023 and signed on its behalf by:

  
\_\_\_\_\_  
Sarah McCullagh  
Director

## **Jack and Jill Community Playgroup**

(A company limited by guarantee, not having a share capital)

# **STATEMENT OF DIRECTORS' RESPONSIBILITIES**

for the financial year ended 31 July 2022

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

Company law requires the directors to prepare financial statements for each financial year. Under that law the directors have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the directors 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 company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in operation.

The directors confirm that they have complied with the above requirements in preparing the financial statements.

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

**Approved by the Board of Directors on 27 July 2023 and signed on its behalf by:**



---

**Sarah McCullagh**  
Director

## **Jack and Jill Community Playgroup**

(A company limited by guarantee, not having a share capital)

### **ACCOUNTANTS' REPORT**

#### **to the Board of Directors on the unaudited financial statements of Jack and Jill Community Playgroup for the financial year ended 31 July 2022**

In accordance with our engagement letter and in order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of the Company for the financial year ended 31 July 2022 which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and notes from the Company's accounting records and from information and explanations you have given to us.

This report is made solely to the Board of Directors of Jack and Jill Community Playgroup, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the financial statements of Jack and Jill Community Playgroup and state those matters that we have agreed to state to the Board of Directors of Jack and Jill Community Playgroup, as a body, in this report in accordance with the guidance of Chartered Accountants Ireland. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Jack and Jill Community Playgroup and its Board of Directors, as a body, for our work or for this report.

We have carried out this engagement in accordance with guidance issued by Chartered Accountants Ireland and have complied with the ethical guidance laid down by Chartered Accountants Ireland relating to members undertaking the compilation of financial statements.

It is your duty to ensure that Jack and Jill Community Playgroup has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and deficit of Jack and Jill Community Playgroup. You consider that Jack and Jill Community Playgroup is exempt from the statutory audit requirement for the financial year.

We have not been instructed to carry out an audit or a review of the financial statements of Jack and Jill Community Playgroup. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.



---

**ABAC**

Abbey House  
12 Abbey Street  
Omagh  
Co Tyrone  
BT78 1BZ

**27 July 2023**

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)  
**STATEMENT OF FINANCIAL ACTIVITIES**  
(Incorporating an Income and Expenditure Account)  
for the financial year ended 31 July 2022

	Notes	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total Funds 2021 £
<b>Incoming Resources</b>							
Voluntary Income	3.1	-	-	-	800	-	800
Charitable activities	3.2	43,435	-	43,435	19,686	11,579	31,265
Other income	3.3	28	-	28	64	691	755
<b>Total incoming resources</b>		<b>43,463</b>	<b>-</b>	<b>43,463</b>	<b>20,550</b>	<b>12,270</b>	<b>32,820</b>
<b>Resources Expended</b>							
Charitable activities	4.1	46,570	-	46,570	34,456	8,779	43,235
<b>Net incoming/outgoing resources before transfers</b>		<b>(3,107)</b>	<b>-</b>	<b>(3,107)</b>	<b>(13,906)</b>	<b>3,491</b>	<b>(10,415)</b>
Gross transfers between funds		-	-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(3,107)</b>	<b>-</b>	<b>(3,107)</b>	<b>(13,906)</b>	<b>3,491</b>	<b>(10,415)</b>
<b>Reconciliation of funds:</b>							
Total funds beginning of the year	12	78,548	5,723	84,271	92,454	2,232	94,686
<b>Total funds at the end of the year</b>		<b>75,441</b>	<b>5,723</b>	<b>81,164</b>	<b>78,548</b>	<b>5,723</b>	<b>84,271</b>

The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

# Jack and Jill Community Playgroup

(A company limited by guarantee, not having a share capital)

Company Number: NI052242

## BALANCE SHEET

as at 31 July 2022

	Notes	2022 £	2021 £
<b>Fixed Assets</b>			
Tangible assets	9	29,432	31,832
<b>Current Assets</b>			
Cash at bank and in hand		53,181	53,428
<b>Creditors: Amounts falling due within one year</b>	10	(1,449)	(989)
<b>Net Current Assets</b>		51,732	52,439
<b>Total Assets less Current Liabilities</b>		81,164	84,271
<b>Funds</b>			
Restricted trust funds		5,723	5,723
General fund (unrestricted)		75,441	78,548
<b>Total funds</b>	12	81,164	84,271

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 31 July 2022 the company was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The directors confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for ensuring that the company keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Directors and authorised for issue on 27 July 2023 and signed on its behalf by



Sarah McCullagh  
Director

# Jack and Jill Community Playgroup

(A company limited by guarantee, not having a share capital)

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 July 2022

### 1. GENERAL INFORMATION

Jack and Jill Community Playgroup is a company limited by guarantee incorporated in Northern Ireland. The registered office of the company is 17 Dergbrough Road, Plumbridge, Omagh, Co Tyrone which is also the principal place of business of the company. The financial statements have been presented in Pound (£) which is also the functional currency of the company.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the company has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### Statement of compliance

The financial statements of the company for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### Incoming Resources

Voluntary income or capital is included in the Statement of Financial Activities when the company is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the company has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### Resources Expended

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	- 4% Straight line
Fixtures, fittings and equipment	- 20% Reducing Balance

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2022

continued

**Taxation and deferred taxation**

No current or deferred taxation arises as the company has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable income and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

3.	INCOME					
3.1	DONATIONS AND LEGACIES		Unrestricted Funds	Restricted Funds	2022	2021
			£	£	£	£
	Donations		-	-	-	800
3.2	CHARITABLE ACTIVITIES		Unrestricted Funds	Restricted Funds	2022	2021
			£	£	£	£
	Grants from governments and other co-funders:					
	WELB		34,017	-	34,017	17,109
	Fundraising Activities		1,365	-	1,365	1,854
	Fees		2,288	-	2,288	723
	Outings		47	-	47	-
	DAERA		-	-	-	1,268
	Education Authority		5,718	-	5,718	10,311
			43,435	-	43,435	31,265
3.3	OTHER INCOME		Unrestricted Funds	Restricted Funds	2022	2021
			£	£	£	£
	Bank Interest		28	-	28	64
	Other Income		-	-	-	691
			28	-	28	755
4.	EXPENDITURE					
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2022	2021
		£	£	£	£	£
	Outings and Travel Expenses	82	-	-	82	243
	Small Equipment	3,004	-	-	3,004	5,517
	Early Years/ NIPPA Consultancy Fees	1,333	-	-	1,333	813
	General Expenses	848	-	-	848	553
	Repairs and Maintenance	1,597	-	-	1,597	1,141
	Accountancy	1,260	-	-	1,260	990
	Wages and Salaries	30,372	-	-	30,372	25,113
	Milk & Provisions	1,078	-	-	1,078	1,008
	Insurance	2,352	-	-	2,352	2,049
	Depreciation	-	2,400	-	2,400	2,711
	Staff Training	30	-	-	30	1,474
	Telephone	626	-	-	626	692
	Rent and Heating	1,183	-	-	1,183	604
	Staff Pension Costs	140	-	-	140	

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)

**NOTES TO THE FINANCIAL STATEMENTS**

continued

for the financial year ended 31 July 2022

Printing, Postage and Stationery	265	-	-	265	327
	<u>44,170</u>	<u>2,400</u>	<u>-</u>	<u>46,570</u>	<u>43,235</u>

<b>5. NET INCOMING RESOURCES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
<b>Net Incoming Resources are stated after charging/(crediting):</b>		
Depreciation of tangible assets	<u>2,400</u>	<u>2,711</u>

<b>6. INVESTMENT AND OTHER INCOME</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Bank interest	<u>53</u>	<u>64</u>

<b>7. INTEREST PAYABLE AND SIMILAR CHARGES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
On bank loans and overdrafts	<u>25</u>	<u>-</u>

**8. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive directors) during the financial year was as follows:

	<b>2022</b>	<b>2021</b>
	<b>Number</b>	<b>Number</b>
Employees	<u>4</u>	<u>3</u>
 The staff costs comprise:	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Wages and salaries	<b>30,252</b>	24,476
Pension costs	<b>323</b>	637
	<u><b>30,575</b></u>	<u>25,113</u>

No employee of the charitable company received total employee benefits in excess of £60,000.

**9. TANGIBLE FIXED ASSETS**

	<b>Land and buildings freehold</b>	<b>Fixtures, fittings and equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 31 July 2022	<u>28,808</u>	<u>11,205</u>	<u>40,013</u>
<b>Depreciation</b>			
At 1 August 2021	3,215	4,966	8,181
Charge for the financial year	<u>1,152</u>	<u>1,248</u>	<u>2,400</u>
At 31 July 2022	<u>4,367</u>	<u>6,214</u>	<u>10,581</u>
<b>Net book value</b>			
At 31 July 2022	<u><b>24,441</b></u>	<u><b>4,991</b></u>	<u><b>29,432</b></u>
At 31 July 2021	<u>25,593</u>	<u>6,239</u>	<u>31,832</u>

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2022

continued

<b>10. CREDITORS</b>	<b>2022</b>	<b>2021</b>
<b>Amounts falling due within one year</b>	<b>£</b>	<b>£</b>
Taxation and social security costs	<b>651</b>	126
Other creditors	-	102
Accruals and deferred income:		
Pension accrual	<b>217</b>	245
Other accruals	<b>581</b>	516
	<b>1,449</b>	989

<b>11. RESERVES</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
At the beginning of the year	<b>84,271</b>	94,686
Deficit for the financial year	<b>(3,107)</b>	(10,415)
At the end of the year	<b>81,164</b>	84,271

<b>12. FUNDS</b>			
<b>12.1 RECONCILIATION OF MOVEMENT IN FUNDS</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>Total Funds</b>
	<b>£</b>	<b>£</b>	<b>£</b>
At 1 August 2020	92,454	2,232	94,686
Movement during the financial year	(13,906)	3,491	(10,415)
At 31 July 2021	78,548	5,723	84,271
Movement during the financial year	(3,107)	-	(3,107)
At 31 July 2022	<b>75,441</b>	<b>5,723</b>	<b>81,164</b>

<b>12.2 ANALYSIS OF MOVEMENTS ON FUNDS</b>	<b>Balance</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>Balance</b>
	<b>1 August</b>			<b>between</b>	<b>31 July</b>
	<b>2021</b>			<b>funds</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Restricted funds</b>					
Restricted	5,723	-	-	-	5,723
<b>Unrestricted funds</b>					
Unrestricted	78,548	43,488	46,595	-	75,441
<b>Total funds</b>	<b>84,271</b>	<b>43,488</b>	<b>46,595</b>	<b>-</b>	<b>81,164</b>

<b>12.3 ANALYSIS OF NET ASSETS BY FUND</b>	<b>Fixed assets</b>	<b>Current assets</b>	<b>Current liabilities</b>	<b>Total</b>
	<b>- charity use</b>			
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Restricted trust funds	4,292	-	-	4,292
Unrestricted general funds	25,140	53,181	(1,449)	76,872
	<b>29,432</b>	<b>53,181</b>	<b>(1,449)</b>	<b>81,164</b>

**Jack and Jill Community Playgroup**  
(A company limited by guarantee, not having a share capital)  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 July 2022

continued

**13. STATUS**

The company is limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

**14. DIRECTORS' REMUNERATION**

The directors received no emoluments during the year and two directors were reimbursed for expenses incurred. These expenses are included in the Profit & Loss Account as follows;

Small equipment £981, Repairs £544, Advertising £246, Milk & Provisions £239 and General £195 .

**15. RELATED PARTY TRANSACTIONS**

There were no related party transactions during the year.

**16. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

**JACK AND JILL COMMUNITY PLAYGROUP**  
(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 JULY 2022**

**Jack and Jill Community Playgroup**

(A company limited by guarantee, not having a share capital)

**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**

Operating Statement

for the financial year ended 31 July 2022

	2022 £	2021 £
<b>Income</b>	<b>43,435</b>	<b>32,756</b>
<b>Expenses</b>		
Wages and salaries	30,252	24,476
Staff defined contribution pension costs	323	637
Staff training	30	1,474
Rent and Heating	1,183	604
Rates	90	-
Insurance	2,352	2,049
Repairs and maintenance	1,597	1,141
Printing, postage and stationery	265	327
Telephone	626	692
Small Equipment	3,004	5,517
Outings & Travel expenses	82	243
Early Years/NIPPA Consultancy Fees	1,333	813
Accountancy	1,260	990
General expenses	695	553
Milk & Provisions	1,078	1,008
Depreciation	2,400	2,711
	<b>46,570</b>	<b>43,235</b>
<b>Finance</b>		
Other interest	25	-
<b>Miscellaneous income</b>		
Bank interest	53	64
<b>Net deficit</b>	<b>(3,107)</b>	<b>(10,415)</b>