

**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 2023**

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

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

### **REFERENCE AND ADMINISTRATIVE INFORMATION**

#### **Directors**

Sarah McCullagh  
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 2023

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 2023.

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 £76,030 (2022 - £82,613) and liabilities of £2,460 (2022 - £1,449). The net assets of the company have decreased by £(7,594).

**Directors**

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

Sarah McCullagh  
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 22 July 2024 and signed on its behalf by:**



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**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 2023

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 22 July 2024 and signed on its behalf by:**



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**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 2023**

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 2023 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*

**ABAC**

Abbey House  
12 Abbey Street  
Omagh  
Co Tyrone  
BT78 1BZ

**22 July 2024**

**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 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £
<b>Incoming Resources</b>						
Charitable activities	3.1	37,541	37,541	43,435	-	43,435
Other income	3.2	238	238	28	-	28
<b>Total incoming resources</b>		<b>37,779</b>	<b>37,779</b>	<b>43,463</b>	<b>-</b>	<b>43,463</b>
<b>Resources Expended</b>						
Charitable activities	4.1	45,358	45,358	46,570	-	46,570
Other expenditure	4.2	15	15	-	-	-
<b>Total Resources Expended</b>		<b>45,373</b>	<b>45,373</b>	<b>46,570</b>	<b>-</b>	<b>46,570</b>
<b>Net incoming/outgoing resources before transfers</b>		<b>(7,594)</b>	<b>(7,594)</b>	<b>(3,107)</b>	<b>-</b>	<b>(3,107)</b>
Gross transfers between funds		-	-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(7,594)</b>	<b>(7,594)</b>	<b>(3,107)</b>	<b>-</b>	<b>(3,107)</b>
<b>Reconciliation of funds:</b>						
Total funds beginning of the year	12	81,164	81,164	78,548	5,723	84,271
<b>Total funds at the end of the year</b>		<b>73,570</b>	<b>73,570</b>	<b>75,441</b>	<b>5,723</b>	<b>81,164</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 2023

		2023	2022
	Notes	£	£
<b>Fixed Assets</b>			
Tangible assets	9	27,282	29,432
<b>Current Assets</b>			
Cash at bank and in hand		48,748	53,181
<b>Creditors: Amounts falling due within one year</b>	10	(2,460)	(1,449)
<b>Net Current Assets</b>		46,288	51,732
<b>Total Assets less Current Liabilities</b>		73,570	81,164
<b>Funds</b>			
Restricted trust funds		-	5,723
General fund (unrestricted)		73,570	75,441
<b>Total funds</b>	12	73,570	81,164

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 2023 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 22 July 2024 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 2023

### 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 2023

**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**

<b>3.1 CHARITABLE ACTIVITIES</b>	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Grants from governments and other co-funders:</b>				
WELB	28,628	-	28,628	34,017
Fundraising Activities	2,444	-	2,444	1,365
Fees	1,802	-	1,802	2,288
Outings	110	-	110	47
Education Authority	4,557	-	4,557	5,718
	<u>37,541</u>	<u>-</u>	<u>37,541</u>	<u>43,435</u>

**3.2 OTHER INCOME**

	<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Bank Interest	238	-	238	28
	<u>238</u>	<u>-</u>	<u>238</u>	<u>28</u>

**4. EXPENDITURE**

<b>4.1 CHARITABLE ACTIVITIES</b>	<b>Direct Costs</b>	<b>Other Costs</b>	<b>Support Costs</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Outings and Travel Expenses	566	-	-	566	82
Small Equipment	4,375	-	-	4,375	3,004
Early Years/ NIPPA Consultancy	1,239	-	-	1,239	1,333
Fees					
General Expenses	965	-	-	965	848
Repairs and Maintenance	1,188	-	-	1,188	1,597
Accountancy	2,327	-	-	2,327	1,260
Wages and Salaries	25,982	-	-	25,982	30,372
Milk & Provisions	1,323	-	-	1,323	1,078
Insurance	1,893	-	-	1,893	2,352
Depreciation	-	2,150	-	2,150	2,400
Staff Training	110	-	-	110	30
Telephone	891	-	-	891	626
Rent and Heating	1,352	-	-	1,352	1,183
Staff Pension Costs	333	-	-	333	140
Printing, Postage and Stationery	664	-	-	664	265
	<u>43,208</u>	<u>2,150</u>	<u>-</u>	<u>45,358</u>	<u>46,570</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 2023

<b>4.2</b>	<b>OTHER EXPENDITURE</b>	<b>Direct Costs £</b>	<b>Other Costs £</b>	<b>Support Costs £</b>	<b>2023 £</b>	<b>2022 £</b>
	Other expenditure	-	15	-	15	-
<b>5.</b>	<b>NET INCOMING RESOURCES</b>				<b>2023 £</b>	<b>2022 £</b>
	<b>Net Incoming Resources are stated after charging/(crediting):</b>					
	Depreciation of tangible assets				2,150	2,400
<b>6.</b>	<b>INVESTMENT AND OTHER INCOME</b>				<b>2023 £</b>	<b>2022 £</b>
	Bank interest				274	53
<b>7.</b>	<b>INTEREST PAYABLE AND SIMILAR CHARGES</b>				<b>2023 £</b>	<b>2022 £</b>
	On bank loans and overdrafts				15	25
<b>8.</b>	<b>EMPLOYEES AND REMUNERATION</b>					
	<b>Number of employees</b>				<b>2023 Number</b>	<b>2022 Number</b>
	The average number of persons employed (including executive directors) during the financial year was as follows:					
	Employees				3	4
	The staff costs comprise:				<b>2023 £</b>	<b>2022 £</b>
	Wages and salaries				25,982	30,252
	Pension costs				333	323
					<b>26,315</b>	<b>30,575</b>

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

**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 2023

**9. TANGIBLE FIXED ASSETS**

	Land and buildings freehold £	Fixtures, fittings and equipment £	Total £
<b>Cost</b>			
At 31 July 2023	28,808	11,205	40,013
<b>Depreciation</b>			
At 1 August 2022	4,367	6,214	10,581
Charge for the financial year	1,152	998	2,150
At 31 July 2023	5,519	7,212	12,731
<b>Net book value</b>			
At 31 July 2023	<b>23,289</b>	<b>3,993</b>	<b>27,282</b>
At 31 July 2022	24,441	4,991	29,432

**10. CREDITORS**  
**Amounts falling due within one year**

	2023 £	2022 £
Trade creditors	1,193	-
Taxation and social security costs	452	651
Accruals and deferred income:		
Pension accrual	205	217
Other accruals	610	581
	<b>2,460</b>	<b>1,449</b>

**11. RESERVES**

	2023 £	2022 £
At the beginning of the year	81,164	84,271
Deficit for the financial year	(7,594)	(3,107)
At the end of the year	<b>73,570</b>	<b>81,164</b>

**12. FUNDS****12.1 RECONCILIATION OF MOVEMENT IN FUNDS**

	Unrestricted Funds £	Total Funds £
At 1 August 2021	78,548	84,271
Movement during the financial year	(3,107)	(3,107)
At 31 July 2022	81,164	81,164
Movement during the financial year	(7,594)	(7,594)
At 31 July 2023	<b>73,570</b>	<b>73,570</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 2023

**12.2 ANALYSIS OF MOVEMENTS ON FUNDS**

	Balance 1 August 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 July 2023 £
<b>Unrestricted funds</b>					
Unrestricted	81,164	37,815	45,409	-	73,570
<b>Total funds</b>	<b>81,164</b>	<b>37,815</b>	<b>45,409</b>	<b>-</b>	<b>73,570</b>

**12.3 ANALYSIS OF NET ASSETS BY FUND**

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	27,282	48,748	(2,460)	73,570
	<b>27,282</b>	<b>48,748</b>	<b>(2,460)</b>	<b>73,570</b>

**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;

Printing, postage and stationery £409, Small equipment £2,872, Phone £274, Milk & Provisions £75, Training £78 and General £424 .

**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 2023**

## 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 2023

	2023 £	2022 £
<b>Income</b>	<b>37,541</b>	<b>43,435</b>
<b>Expenses</b>		
Wages and salaries	25,982	30,252
Staff defined contribution pension costs	333	323
Staff training	110	30
Rent and Heating	1,352	1,183
Rates	-	90
Insurance	1,893	2,352
Repairs and maintenance	1,188	1,597
Printing, postage and stationery	664	265
Telephone	891	626
Small Equipment	4,375	3,004
Outings & Travel expenses	566	82
Early Years/NIPPA Consultancy Fees	1,239	1,333
Accountancy	2,327	1,260
Bank charges	36	-
General expenses	965	695
Milk & Provisions	1,323	1,078
Depreciation	2,150	2,400
	<b>45,394</b>	<b>46,570</b>
<b>Finance</b>		
Other interest	15	25
<b>Miscellaneous income</b>		
Bank interest	274	53
<b>Net deficit</b>	<b>(7,594)</b>	<b>(3,107)</b>