

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 2024

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

	Page
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

Nicola Bradley (Appointed 7 October 2024)
Bronagh Kearney (Resigned 20 September 2023)
Alana Jack (Appointed 20 September 2023)
Sarah McCullagh (Resigned 7 October 2024)

Society Secretary

Hannah McIlwaine (Appointed 20 September 2023)
Oonagh McGurk (Resigned 20 September 2023)

Charity Number in Northern Ireland

104907

Society 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 2024

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 2024.

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.

Principal Activity

The principal activity of the company in the year of review was that of promoting the benefits of the inhabitants of Plumbridge and surrounding area by associating together the said inhabitants and the local authorities, voluntary and other organisations in a common effort to enhance the development and education of children under statutory school age.

Financial Results

At the end of the financial year the company has assets of £67,267 (2023 - £76,030) and liabilities of £2,160 (2023 - £2,460). The net assets of the company have decreased by £(8,463).

Directors

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

Nicola Bradley (Appointed 7 October 2024)
Bronagh Kearney (Resigned 20 September 2023)
Ailana Jack (Appointed 20 September 2023)
Sarah McCullagh (Resigned 7 October 2024)

The secretaries who served during the financial year were:

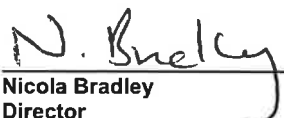
Hannah McIlwaine (Appointed 20 September 2023)
Oonagh McGurk (Resigned 20 September 2023)

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 24 July 2025 and signed on its behalf by:



Nicola Bradley
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 2024

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.

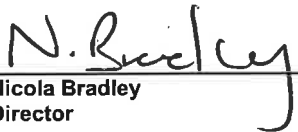
In preparing these financial statements, the directors are required to:

- 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 the Companies Act 2006. 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 24 July 2025 and signed on its behalf by:


Nicola Bradley
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 2024

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 2024 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

24 July 2025

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 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Incoming Resources					
Voluntary Income	3.1	100	100	-	-
Charitable activities	3.2	29,990	29,990	37,541	37,541
Other income	3.3	638	638	238	238
Total incoming resources		30,728	30,728	37,779	37,779
Resources Expended					
Charitable activities	4.1	39,191	39,191	45,358	45,358
Other expenditure	4.2	-	-	15	15
Total Resources Expended		39,191	39,191	45,373	45,373
Net incoming/outgoing resources before transfers		(8,463)	(8,463)	(7,594)	(7,594)
Gross transfers between funds		-	-	-	-
Net movement in funds for the financial year		(8,463)	(8,463)	(7,594)	(7,594)
Reconciliation of funds:					
Total funds beginning of the year	12	73,570	73,570	81,164	81,164
Total funds at the end of the year		65,107	65,107	73,570	73,570

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 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	9	25,332	27,282
Current Assets			
Cash at bank and in hand		41,935	48,748
Creditors: Amounts falling due within one year	10	(2,160)	(2,460)
Net Current Assets		39,775	46,288
Total Assets less Current Liabilities		65,107	73,570
Funds			
General fund (unrestricted)		65,107	73,570
Total funds	12	65,107	73,570

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 2024 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 24 July 2025 and signed on its behalf by


Nicola Bradley
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 2024

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
Long leasehold property	-	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 2024

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	2024	2023	
	£	£	£	£	
Donations	100	-	100	-	
3.2 CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023	
	£	£	£	£	
Grants from governments and other co-funders:					
WELB	25,902	-	25,902	28,628	
Fundraising Activities	2,517	-	2,517	2,444	
Fees	1,571	-	1,571	1,802	
Outings	-	-	-	110	
Education Authority	-	-	-	4,557	
	29,990	-	29,990	37,541	
3.3 OTHER INCOME	Unrestricted Funds	Restricted Funds	2024	2023	
	£	£	£	£	
Bank Interest	638	-	638	238	
4. EXPENDITURE					
4.1 CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2024	2023
	£	£	£	£	£
Wages and Salaries	26,415	-	-	26,415	25,982
Staff Pension Costs	347	-	-	347	333
Staff Training	-	-	-	-	110
Rent and Heating	775	-	-	775	1,352
Insurance	2,163	-	-	2,163	1,893
Repairs and Maintenance	494	-	-	494	1,188
Printing, Postage and Stationery	575	-	-	575	664
Telephone	632	-	-	632	891
Small Equipment	-	-	-	-	4,375
Outings and Travel Expenses	559	-	-	559	566
Legal and professional	560	-	-	560	-
Early Years/ NIPPA Consultancy Fees	1,500	-	-	1,500	1,239
Accountancy	1,713	-	-	1,713	2,327
General Expenses	304	-	-	304	965
Milk & Provisions	1,204	-	-	1,204	1,323
Depreciation	-	1,950	-	1,950	2,150

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 2024

	37,241	1,950	-	39,191	45,358
	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
4.2 OTHER EXPENDITURE					
Other expenditure	-	-	-	-	15
5. NET INCOMING RESOURCES				2024 £	2023 £
Net Incoming Resources are stated after charging/(crediting):					
Depreciation of tangible assets				1,950	2,150
6. INVESTMENT AND OTHER INCOME				2024 £	2023 £
Bank interest				638	274
7. INTEREST PAYABLE AND SIMILAR CHARGES				2024 £	2023 £
On bank loans and overdrafts				-	15
8. EMPLOYEES AND REMUNERATION					
Number of employees				2024 Number	2023 Number
Employees				3	3
The staff costs comprise:				2024 £	2023 £
Wages and salaries				26,415	25,982
Pension costs				347	333
				26,762	26,315

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 2024

9. TANGIBLE FIXED ASSETS

	Long leasehold property £	Fixtures, fittings and equipment £	Total £
Cost			
At 31 July 2024	28,808	11,205	40,013
Depreciation			
At 1 August 2023	5,519	7,212	12,731
Charge for the financial year	1,152	798	1,950
At 31 July 2024	6,671	8,010	14,681
Net book value			
At 31 July 2024	22,137	3,195	25,332
At 31 July 2023	23,289	3,993	27,282

10. CREDITORS
Amounts falling due within one year

	2024 £	2023 £
Trade creditors	894	1,193
Taxation and social security costs	392	452
Accruals and deferred income:		
Pension accrual	215	205
Other accruals	659	610
	2,160	2,460

11. RESERVES

	2024 £	2023 £
At the beginning of the year	73,570	81,164
Deficit for the financial year	(8,463)	(7,594)
At the end of the year	65,107	73,570

12. FUNDS
12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 August 2022	81,164	81,164
Movement during the financial year	(7,594)	(7,594)
At 31 July 2023	73,570	73,570
Movement during the financial year	(8,463)	(8,463)
At 31 July 2024	65,107	65,107

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 2024

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 August 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 July 2024 £
Unrestricted funds					
Unrestricted	73,570	30,728	39,191	-	65,107
Total funds	73,570	30,728	39,191	-	65,107

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	25,332	41,935	(2,160)	65,107
	25,332	41,935	(2,160)	65,107

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 £575.

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 2024

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 2024

	2024 £	2023 £
Income	30,090	37,541
Expenses		
Wages and salaries	26,415	25,982
Staff defined contribution pension costs	347	333
Staff training	-	110
Rent and Heating	413	1,352
Rates	362	-
Insurance	2,163	1,893
Repairs and maintenance	494	1,188
Printing, postage and stationery	575	664
Telephone	632	891
Small Equipment	-	4,375
Outings & Travel expenses	559	566
Legal and professional	560	-
Early Years/NIPPA Consultancy Fees	1,500	1,239
Accountancy	1,713	2,327
Bank charges	-	36
General expenses	304	965
Milk & Provisions	1,204	1,323
Depreciation	1,950	2,150
	39,191	45,394
Finance		
Other interest	-	15
Miscellaneous income		
Bank interest	638	274
Net deficit	(8,463)	(7,594)

