

Aughnacloy Playgroup Limited

Northern Ireland · Charity number 105505

Details

Status	Received
Company number	6004615
Registered	2017-03-08
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Unit 1 12B Carnteel Road Aughnacloy BT69 6du BT69 6DU
Phone	02885557996
Email	aughnacloyplaygroup@hotmail.co.uk

Activities

Purposes: The Charity's objects ("Objects") are specifically restricted to the following: to promote play based learning environments for all children under statutory school age (hereinafter referred to as the beneficiaries) in Aughnacloy and its surrounding environs in Counties Tyrone, Armagh and Monaghan (hereinafter called the "area of benefit") and in particular: (a) to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries; (b) to support the vision and values of Early Years - the organisation for young children (hereinafter called 'Early Years') as outlined in Appendix 1.

What the charity does: The advancement of education

How the charity works: Education/training

Who the charity helps: Preschool (0-5 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£96,792	£104,153	£0	4

Trustees

Name	Role	Appointed
Anita		
Mrs Jane Clarke		
Simon		

Aughnacloy Playgroup Limited

Northern Ireland - Charity number 105505

Accounts

Company registration number: NI604615

**Aughnacloy Playgroup Limited
Company limited by guarantee**

Unaudited abridged financial statements

30 June 2025

Aughnacloy Playgroup Limited
Company limited by guarantee

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**Aughnacloy Playgroup Limited
Company limited by guarantee**

Directors and other information

Directors	Mrs Jane Clarke Mrs Michelle McShane Mr Simon Givan	(Appointed 22 October 2024)
Company number	NI604615	
Registered office	Unit 1 12b Carnteel Road Aughnacloy Con Tyrone BT69 6DU	
Accountant	GDP Accountants Ltd 122A Moore Street Aughnacloy Co Tyrone BT69 6AA	
Bankers	Ulster Bank 14 High Street Omagh Co Tyrone BT78 1BJ	

Aughnacloy Playgroup Limited
Company limited by guarantee

Directors report
Year ended 30 June 2025

The directors present their report and the unaudited financial statements of the company for the year ended 30 June 2025.

Directors

The directors who served the company during the year were as follows:

Mrs Jane Clarke

Mrs Michelle McShane

Mr Simon Givan

(Appointed 22 October 2024)

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

This report was approved by the board of directors on 27 March 2026 and signed on behalf of the board by:



Mrs Jane Clarke
Director

Aughnacloy Playgroup Limited
Company limited by guarantee

**Report to the board of directors on the preparation of the
unaudited statutory financial statements of Aughnacloy Playgroup Limited
Year ended 30 June 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, I have prepared for your approval the financial statements of Aughnacloy Playgroup Limited for the year ended 30 June 2025 which comprise the statement of comprehensive income, abridged statement of financial position, statement of changes in equity and related notes from the company's accounting records and from information and explanations you have given me.

As a practising member of the Association of Chartered Certified Accountants , I am subject to its ethical and other professional requirements which are detailed at <http://www.accaglobal.com/en/member/professional-standards/rules-standards/acca-rulebook.html>.

This report is made solely to the board of directors of Aughnacloy Playgroup Limited, as a body, in accordance with the terms of my engagement letter dated 24 March 2026. My work has been undertaken solely to prepare for your approval the financial statements of Aughnacloy Playgroup Limited and state those matters that we have agreed to state to the board of directors of Aughnacloy Playgroup Limited as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at https://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/tf-163-jan-24.pdf. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than Aughnacloy Playgroup Limited and its board of directors as a body for my work or for this report.

It is your duty to ensure that Aughnacloy Playgroup Limited 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 loss of Aughnacloy Playgroup Limited. You consider that Aughnacloy Playgroup Limited is exempt from the statutory audit requirement for the year.

I have not been instructed to carry out an audit or a review of the financial statements of Aughnacloy Playgroup Limited. For this reason, I have not verified the accuracy or completeness of the accounting records or information and explanations you have given to me and I do not, therefore, express any opinion on the statutory financial statements.



GDP Accountants Ltd
Chartered Certified Accountants

122A Moore Street
Aughnacloy
Co Tyrone
BT69 6AA

27 March 2026

Aughnacloy Playgroup Limited
Company limited by guarantee

Statement of comprehensive income
Year ended 30 June 2025

	Note	2025 £	2024 £
Turnover		96,792	129,427
Cost of sales		-	-
Administrative expenses		(101,879)	(99,052)
Operating (loss)/profit		<u>(5,087)</u>	<u>30,375</u>
(Loss)/profit before taxation		<u>(5,087)</u>	<u>30,375</u>
Tax on (loss)/profit		-	-
(Loss)/profit for the financial year and total comprehensive income		<u><u>(5,087)</u></u>	<u><u>30,375</u></u>

All the activities of the company are from continuing operations.

The notes on pages 8 to 11 form part of these financial statements.

Aughnacloy Playgroup Limited
Company limited by guarantee

Abridged statement of financial position
30 June 2025

	Note	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	6	41,608		39,334	
			41,608		39,334
Current assets					
Cash at bank and in hand		58,244		66,558	
		58,244		66,558	
Creditors: amounts falling due within one year		(6,249)		(7,202)	
Net current assets			51,995		59,356
Total assets less current liabilities			93,603		98,690
Net assets			<u>93,603</u>		<u>98,690</u>
Capital and reserves					
Profit and loss account			93,603		98,690
Members funds			<u>93,603</u>		<u>98,690</u>

For the year ending 30 June 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

All of the members have consented to the preparation of the abridged statement of financial position for the current year ending 30 June 2025 in accordance with Section 444(2A) of the Companies Act 2006.

The notes on pages 8 to 11 form part of these financial statements.

Aughnacloy Playgroup Limited
Company limited by guarantee

Abridged statement of financial position (continued)
30 June 2025

These financial statements were approved by the board of directors and authorised for issue on 27 March 2026, and are signed on behalf of the board by:



Mrs Jane Clarke
Director

Company registration number: NI604615

The notes on pages 8 to 11 form part of these financial statements.

**Aughnacloy Playgroup Limited
Company limited by guarantee**

**Statement of changes in equity
Year ended 30 June 2025**

	Profit and loss account £	Total £
At 1 July 2023	68,315	68,315
(Loss)/profit for the year	30,375	30,375
Total comprehensive income for the year	<u>30,375</u>	<u>30,375</u>
At 30 June 2024 and 1 July 2024	98,690	98,690
(Loss)/profit for the year	(5,087)	(5,087)
Total comprehensive income for the year	<u>(5,087)</u>	<u>(5,087)</u>
At 30 June 2025	<u>93,603</u>	<u>93,603</u>

Aughnacloy Playgroup Limited
Company limited by guarantee

Notes to the financial statements
Year ended 30 June 2025

1. General information

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Aughnacloy Playgroup Limited, Unit 1, 12b Carnteel Road, Aughnacloy, Con Tyrone, BT69 6DU.

2. Statement of compliance

These financial statements have been prepared in compliance with the provisions of FRS 102, Section 1A, 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'.

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 profit or loss.

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

Turnover

Turnover is measured at the fair value of the consideration received or receivable for goods supplied and services rendered, net of discounts and Value Added Tax.

Revenue from the sale of goods is recognised when the significant risks and rewards of ownership have transferred to the buyer (usually on despatch of the goods); the amount of revenue can be measured reliably; it is probable that the associated economic benefits will flow to the entity; and the costs incurred or to be incurred in respect of the transactions can be measured reliably.

Taxation

The taxation expense represents the aggregate amount of current and deferred tax recognised in the reporting period. Tax is recognised in the statement of comprehensive income, except to the extent that it relates to items recognised in other comprehensive income or directly in capital and reserves. In this case, tax is recognised in other comprehensive income or directly in capital and reserves, respectively.

Current tax is recognised on taxable profit for the current and past periods. Current tax is measured at the amounts of tax expected to pay or recover using the tax rates and laws that have been enacted or substantively enacted at the reporting date.

Deferred tax is recognised in respect of all timing differences at the reporting date. Unrelieved tax losses and other deferred tax assets are recognised to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date that are expected to apply to the reversal of the timing difference.

Aughnacloy Playgroup Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 June 2025

Tangible assets

Tangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated depreciation and impairment losses.

Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other comprehensive income and accumulated in capital and reserves, except to the extent it reverses a revaluation decrease of the same asset previously recognised in profit or loss. A decrease in the carrying amount of an asset as a result of revaluation is recognised in other comprehensive income to the extent of any previously recognised revaluation increase accumulated in capital and reserves in respect of that asset. Where a revaluation decrease exceeds the accumulated revaluation gains accumulated in capital and reserves in respect of that asset, the excess shall be recognised in profit or loss.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

If there is an indication that there has been a significant change in depreciation rate, useful life or residual value of tangible assets, the depreciation is revised prospectively to reflect the new estimates.

Impairment

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

When it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that are largely independent of the cash inflows from other assets or groups of assets.

Aughnacloy Playgroup Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 June 2025

Financial instruments

A financial asset or a financial liability is recognised only when the company becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the transaction price, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Debt instruments are subsequently measured at amortised cost.

Where investments in non-convertible preference shares and non-puttable ordinary shares or preference shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in profit or loss. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in profit or loss, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised in profit or loss immediately.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised in profit or loss immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

4. Limited by guarantee

The company is limited by guarantee from each member of the board of directors and does not have issued share capital. Each director undertakes to contribute to the assets of the company, in the event of the same being wound up while they are a member, or within one year after they cease to be a member, for payment of debts and liabilities of the company contracted before they cease to be a member, and of 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 £1.00.

5. Employee numbers

The average number of persons employed by the company during the year amounted to 4 (2024: 4).

Aughnacloy Playgroup Limited
Company limited by guarantee

Notes to the financial statements (continued)
Year ended 30 June 2025

6. Tangible assets

	£
Cost	
At 1 July 2024	39,334
Additions	2,274
At 30 June 2025	<u>41,608</u>
Depreciation	
At 1 July 2024 and 30 June 2025	-
Carrying amount	
At 30 June 2025	<u>41,608</u>
At 30 June 2024	<u>39,334</u>

Aughnacloy Playgroup Limited
Company limited by guarantee

Detailed abridged income statement
Year ended 30 June 2025

	2025	2024
	£	£
Turnover		
Government educational funding	90,966	124,320
Investment income	348	376
Other incoming resources	5,478	4,731
	96,792	129,427
Gross profit	96,792	129,427
Overheads		
Administrative expenses		
Wages and salaries	65,837	72,750
Staff training	806	1,841
Payroll costs	-	572
Uniforms	717	539
Rent	765	460
Water rates	138	128
Insurance	1,565	1,361
Light and heat	4,628	3,559
Repairs and maintenance	13,075	5,746
Security costs	517	180
Printing, postage and stationery	209	1,109
Advertising	312	384
Telephone and broadband	801	1,082
Play equipment and resources	11,245	7,851
Accountancy fees	1,000	1,200
Bank charges	112	108
General expenses	152	147
Music Licence	-	35
	101,879	99,052
Operating (loss)/profit	(5,087)	30,375
(Loss)/profit before taxation	(5,087)	30,375

Aughnacloy Playgroup Limited

Northern Ireland - Charity number 105505

Accounts

Registered company number: NI604615
Registered charity number: 105505

Aughnacloy Playgroup Limited
Unaudited financial statements
for the year ended 30 June 2024

Campbell Gray & Co
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

TUESDAY



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COMPANIES HOUSE

Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

Trustees' report for the year ended 30 June 2024

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Incorporation

The charitable company was incorporated on 29 September 2010 and commenced trading on 1 July 2011.

Reference and administrative details

Registered company number
NI604615

Registered charity number
105505

Registered office
Unit 1 12B
Carnteel Road
Aughnacloy
Tyrone
BT69 6DU

Trustees	
Jane Clarke	- appointed 24 September 2010
Michelle McShane	- resigned 22 October 2024
Seana McAnespie	- appointed 9 October 2023
Simon Givan	- appointed 22 October 2024

Company secretary
Michelle McShane

Independent examiner
Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

Structure, governance and management


Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limiting by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report was approved by the Board on 16th June 2025 and signed on its behalf by

x 

Mrs Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Independent examiner's report to the trustees of Aughnacloy Playgroup Limited

We report on accounts for the year ended 30 June 2024 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion given as whether the accounts present a 'true and fair view' and the report is limited to those matters set out in statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL**

Date: 16th June 2025

Aughnacloy Playgroup Limited

Statement of financial activities for the year ended 30 June 2024

	Unrestricted funds £
INCOMING RESOURCES	
Incoming resources from generated funds:	
Government educational funding	124,320
Investment income	376
Other incoming resources	4,731
	<hr/> 129,427
RESOURCES EXPENDED	
Costs of generating funds:	
Cost of playgroup activities	99,052
Net surplus for the year ended 30 June 2024	<hr/> <u>30,375</u>

Aughnacloy Playgroup Limited

Balance sheet as at 30 June 2024

	NOTES	Unrestricted funds £
FIXED ASSETS	2	39,334
CURRENT ASSETS		
Debtors and prepayments	3	-
Cash at bank		66,198
Petty cash		360
		<u>66,558</u>
CREDITORS		
Amounts falling due within one year	4	7,202
NET CURRENT ASSETS		<u>59,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		98,690
NET ASSETS		<u>98,690</u>
FUNDS	5	
Unrestricted funds		98,690
TOTAL FUNDS		<u>98,690</u>

Aughnacloy Playgroup Limited

Balance sheet - continued as at 30 June 2024

For the year ended 30 June 2024, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect of accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 16th June 2025 and were signed on its behalf by:

x 

Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Notes to the financial statements for the year ended 30 June 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting of Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Fixed Assets

	£
Equipment	22,955
Outdoor soft play area	41,617
Less grant received	25,238
	<hr/>
	39,334
	<hr/> <hr/>

Aughnacloy Playgroup Limited

Notes to the financial statements - continued for the year ended 30 June 2024

3 Debtors and prepayments

	£
Accrued income	-
	<u>-</u>
	<u>-</u>

4 Creditors: amounts falling due within one year

	£
Creditors and accruals	7,202
	<u>7,202</u>
	<u>7,202</u>

5 Movement in funds

	At 01/07/2023 £	Net movement in funds £	At 30/06/2024 £
Unrestricted funds			
General fund	68,315	30,375	98,690
	<u>68,315</u>	<u>30,375</u>	<u>98,690</u>
	<u>68,315</u>	<u>30,375</u>	<u>98,690</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,427	99,052	30,375
	<u>129,427</u>	<u>99,052</u>	<u>30,375</u>
	<u>129,427</u>	<u>99,052</u>	<u>30,375</u>

Aughnacloy Playgroup Limited

The following pages do not form part of the statutory financial statements

Aughnacloy Playgroup Limited

Detailed statement of financial activities for the year ended 30 June 2024

	NOTE	2024 £
<u>INCOMING RESOURCES</u>		
<u>Incoming resources from generated funds:</u>		
Government educational funding	1	124,320
Voluntary income	2	116
Activities for generating income	3	4,615
Investment income	4	376
		<u>129,427</u>
<u>RESOURCES EXPENDED</u>		
<u>Costs of generating funds:</u>		
Cost of playgroup activities	5	99,052
Net surplus for the period ended 30 June 2024		<u><u>30,375</u></u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2024

	2024
NOTE 1. Government educational funding:	£
Education Authority / PEAGS funding	124,320
	<u>124,320</u>
NOTE 2. Voluntary income:	
Donations	116
	<u>116</u>
NOTE 3. Activities for generating income:	
Fundraising activities	4,615
	<u>4,615</u>
NOTE 4. Investment income:	
Ulster Bank - deposit account	376
	<u>376</u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2024

NOTE 5.	Playgroup activities:	2024
		£
	Wages	72,750
	Payroll costs	572
	Rent	460
	Telephone and broadband	1,082
	Heat and light	3,559
	Insurance	1,361
	Play equipment	7,851
	Uniforms	539
	Training	1,841
	Security costs	180
	Advertising	384
	Printing, postage and stationery	1,109
	Repairs and maintenance	5,746
	Bank fees	108
	Water rates	128
	Music Licence	35
	Accountancy fees	1,200
	Sundry expenses	147
		<u>99,052</u>

Aughnacloy Playgroup Limited

Northern Ireland - Charity number 105505

Annual report

Registered company number: NI604615
Registered charity number: 105505

Aughnacloy Playgroup Limited
Unaudited financial statements
for the year ended 30 June 2024

Campbell Gray & Co
Certified Public Accountants
62 Main Street
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TUESDAY



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COMPANIES HOUSE

Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

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Registered charity number
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Company secretary
Michelle McShane

Independent examiner
Campbell Gray & Company
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62 Main Street
Keady
Co. Armagh
BT60 3TL

Structure, governance and management


Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limiting by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report was approved by the Board on 16th June 2025 and signed on its behalf by

x 

Mrs Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Independent examiner's report to the trustees of Aughnacloy Playgroup Limited

We report on accounts for the year ended 30 June 2024 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion given as whether the accounts present a 'true and fair view' and the report is limited to those matters set out in statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL**

Date: 16th June 2025

Aughnacloy Playgroup Limited

Statement of financial activities for the year ended 30 June 2024

	Unrestricted funds £
INCOMING RESOURCES	
Incoming resources from generated funds:	
Government educational funding	124,320
Investment income	376
Other incoming resources	4,731
	<hr/> 129,427
RESOURCES EXPENDED	
Costs of generating funds:	
Cost of playgroup activities	99,052
Net surplus for the year ended 30 June 2024	<hr/> <u>30,375</u>

Aughnacloy Playgroup Limited

Balance sheet as at 30 June 2024

	NOTES	Unrestricted funds £
FIXED ASSETS	2	39,334
CURRENT ASSETS		
Debtors and prepayments	3	-
Cash at bank		66,198
Petty cash		360
		<u>66,558</u>
CREDITORS		
Amounts falling due within one year	4	7,202
NET CURRENT ASSETS		<u>59,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		98,690
NET ASSETS		<u>98,690</u>
FUNDS	5	
Unrestricted funds		98,690
TOTAL FUNDS		<u>98,690</u>

Aughnacloy Playgroup Limited

Balance sheet - continued as at 30 June 2024

For the year ended 30 June 2024, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect of accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 16th June 2025 and were signed on its behalf by:

x 

Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Notes to the financial statements for the year ended 30 June 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting of Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Fixed Assets

	£
Equipment	22,955
Outdoor soft play area	41,617
Less grant received	25,238
	<hr/>
	39,334
	<hr/> <hr/>

Aughnacloy Playgroup Limited

Notes to the financial statements - continued for the year ended 30 June 2024

3 Debtors and prepayments

	£
Accrued income	-
	<u>-</u>
	<u>-</u>

4 Creditors: amounts falling due within one year

	£
Creditors and accruals	7,202
	<u>7,202</u>
	<u>7,202</u>

5 Movement in funds

	At 01/07/2023 £	Net movement in funds £	At 30/06/2024 £
Unrestricted funds			
General fund	68,315	30,375	98,690
	<u>68,315</u>	<u>30,375</u>	<u>98,690</u>
	<u>68,315</u>	<u>30,375</u>	<u>98,690</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	129,427	99,052	30,375
	<u>129,427</u>	<u>99,052</u>	<u>30,375</u>
	<u>129,427</u>	<u>99,052</u>	<u>30,375</u>

Aughnacloy Playgroup Limited

The following pages do not form part of the statutory financial statements

Aughnacloy Playgroup Limited

Detailed statement of financial activities for the year ended 30 June 2024

	NOTE	2024 £
<u>INCOMING RESOURCES</u>		
<u>Incoming resources from generated funds:</u>		
Government educational funding	1	124,320
Voluntary income	2	116
Activities for generating income	3	4,615
Investment income	4	376
		<u>129,427</u>
<u>RESOURCES EXPENDED</u>		
<u>Costs of generating funds:</u>		
Cost of playgroup activities	5	99,052
Net surplus for the period ended 30 June 2024		<u><u>30,375</u></u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2024

	2024
NOTE 1. Government educational funding:	£
Education Authority / PEAGS funding	124,320
	<u>124,320</u>
	<u><u>124,320</u></u>
NOTE 2. Voluntary income:	
Donations	116
	<u>116</u>
	<u><u>116</u></u>
NOTE 3. Activities for generating income:	
Fundraising activities	4,615
	<u>4,615</u>
	<u><u>4,615</u></u>
NOTE 4. Investment income:	
Ulster Bank - deposit account	376
	<u>376</u>
	<u><u>376</u></u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2024

NOTE 5.	Playgroup activities:	2024
		£
	Wages	72,750
	Payroll costs	572
	Rent	460
	Telephone and broadband	1,082
	Heat and light	3,559
	Insurance	1,361
	Play equipment	7,851
	Uniforms	539
	Training	1,841
	Security costs	180
	Advertising	384
	Printing, postage and stationery	1,109
	Repairs and maintenance	5,746
	Bank fees	108
	Water rates	128
	Music Licence	35
	Accountancy fees	1,200
	Sundry expenses	147
		<u>99,052</u>

Aughnacloy Playgroup Limited

Northern Ireland - Charity number 105505

Annual return

Registered company number: NI604615
Registered charity number: 105505

Aughnacloy Playgroup Limited
Unaudited financial statements
for the year ended 30 June 2024

Campbell Gray & Co
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

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Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

Trustees' report for the year ended 30 June 2024

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2024. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Incorporation

The charitable company was incorporated on 29 September 2010 and commenced trading on 1 July 2011.

Reference and administrative details

Registered company number
NI604615

Registered charity number
105505

Registered office
Unit 1 12B
Carnteel Road
Aughnacloy
Tyrone
BT69 6DU

Trustees	
Jane Clarke	- appointed 24 September 2010
Michelle McShane	- resigned 22 October 2024
Seana McAnespie	- appointed 9 October 2023
Simon Givan	- appointed 22 October 2024

Company secretary
Michelle McShane

Independent examiner
Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limiting by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report was approved by the Board on 16th June 2025 and signed on its behalf by

x 

Mrs Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Independent examiner's report to the trustees of Aughnacloy Playgroup Limited

We report on accounts for the year ended 30 June 2024 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion given as whether the accounts present a 'true and fair view' and the report is limited to those matters set out in statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in material respect, the requirements
- to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Campbell Gray & Co

**Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL**

Date: 16th June 2025

Aughnacloy Playgroup Limited

Statement of financial activities for the year ended 30 June 2024

	Unrestricted funds £
INCOMING RESOURCES	
Incoming resources from generated funds:	
Government educational funding	124,320
Investment income	376
Other incoming resources	4,731
	<hr/> 129,427
RESOURCES EXPENDED	
Costs of generating funds:	
Cost of playgroup activities	99,052
Net surplus for the year ended 30 June 2024	<hr/> <u>30,375</u>

Aughnacloy Playgroup Limited

Balance sheet as at 30 June 2024

	NOTES	Unrestricted funds £
FIXED ASSETS	2	39,334
CURRENT ASSETS		
Debtors and prepayments	3	-
Cash at bank		66,198
Petty cash		360
		<u>66,558</u>
CREDITORS		
Amounts falling due within one year	4	7,202
NET CURRENT ASSETS		<u>59,356</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		98,690
NET ASSETS		<u>98,690</u>
FUNDS	5	
Unrestricted funds		98,690
TOTAL FUNDS		<u>98,690</u>

Aughnacloy Playgroup Limited

Balance sheet - continued as at 30 June 2024

For the year ended 30 June 2024, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect of accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 16th June 2025 and were signed on its behalf by:

x 

Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Notes to the financial statements for the year ended 30 June 2024

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting of Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Fixed Assets

	£
Equipment	22,955
Outdoor soft play area	41,617
Less grant received	25,238
	<hr/>
	39,334
	<hr/> <hr/>

Aughnacloy Playgroup Limited

Notes to the financial statements - continued for the year ended 30 June 2024

3	Debtors and prepayments	£
	Accrued income	-
		<u>-</u>
		<u>-</u>

4	Creditors: amounts falling due within one year	£
	Creditors and accruals	7,202
		<u>7,202</u>
		<u>7,202</u>

5	Movement in funds	At	Net movement	At
		01/07/2023	in funds	30/06/2024
		£	£	£
	Unrestricted funds			
	General fund	68,315	30,375	98,690
		<u>68,315</u>	<u>30,375</u>	<u>98,690</u>
		<u>68,315</u>	<u>30,375</u>	<u>98,690</u>

Net movement in funds, included in the above are as follows:

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
	Unrestricted funds		
	General fund	129,427	99,052
		<u>129,427</u>	<u>99,052</u>
		<u>129,427</u>	<u>99,052</u>
		<u>129,427</u>	<u>30,375</u>

Aughnacloy Playgroup Limited

The following pages do not form part of the statutory financial statements

Aughnacloy Playgroup Limited

Detailed statement of financial activities for the year ended 30 June 2024

	NOTE	2024 £
<u>INCOMING RESOURCES</u>		
<u>Incoming resources from generated funds:</u>		
Government educational funding	1	124,320
Voluntary income	2	116
Activities for generating income	3	4,615
Investment income	4	376
		<u>129,427</u>
<u>RESOURCES EXPENDED</u>		
<u>Costs of generating funds:</u>		
Cost of playgroup activities	5	99,052
Net surplus for the period ended 30 June 2024		<u><u>30,375</u></u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2024

	2024
NOTE 1. Government educational funding:	£
Education Authority / PEAGS funding	124,320
	<u>124,320</u>
	<u><u>124,320</u></u>
NOTE 2. Voluntary income:	
Donations	116
	<u>116</u>
	<u><u>116</u></u>
NOTE 3. Activities for generating income:	
Fundraising activities	4,615
	<u>4,615</u>
	<u><u>4,615</u></u>
NOTE 4. Investment income:	
Ulster Bank - deposit account	376
	<u>376</u>
	<u><u>376</u></u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2024

NOTE 5.	Playgroup activities:	2024
		£
	Wages	72,750
	Payroll costs	572
	Rent	460
	Telephone and broadband	1,082
	Heat and light	3,559
	Insurance	1,361
	Play equipment	7,851
	Uniforms	539
	Training	1,841
	Security costs	180
	Advertising	384
	Printing, postage and stationery	1,109
	Repairs and maintenance	5,746
	Bank fees	108
	Water rates	128
	Music Licence	35
	Accountancy fees	1,200
	Sundry expenses	147
		<u>99,052</u>

Aughnacloy Playgroup Limited

Northern Ireland - Charity number 105505

Accounts

Registered company number: NI604615
Registered charity number: 105505

Aughnacloy Playgroup Limited
Unaudited financial statements
for the year ended 30 June 2023

Campbell Gray & Co
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL



Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

Trustees' report for the year ended 30 June 2023

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Incorporation

The charitable company was incorporated on 29 September 2010 and commenced trading on 1 July 2011.

Reference and administrative details

Registered company number
NI604615

Registered charity number
105505

Registered office
Unit 1 12B
Carnteel Road
Aughnacloy
Tyrone
BT69 6DU

Trustees

Jane Clarke	- appointed 24 September 2010
Michelle McShane	- appointed 18 October 2023
Seana McAnespie	- appointed 9 October 2023

Company secretary
Michelle McShane

Independent examiner
Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limiting by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report was approved by the Board on 8th March 2024 and signed on its behalf by

x 
Mrs Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Independent examiner's report to the trustees of Aughnacloy Playgroup Limited

We report on accounts for the year ended 30 June 2023 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion given as whether the accounts present a 'true and fair view' and the report is limited to those matters set out in statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Campbell Gray + Co.

Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

Date: 8th March 2024

Aughnacloy Playgroup Limited

Statement of financial activities for the year ended 30 June 2023

	Unrestricted funds £
INCOMING RESOURCES	
Incoming resources from generated funds:	
Government educational funding	66,116
Investment income	201
Other incoming resources	4,920
	<hr/> 71,237
RESOURCES EXPENDED	
Costs of generating funds:	
Cost of playgroup activities	74,763
Net deficit for the year ended 30 June 2023	<hr/> <hr/> - 3,526

Aughnacloy Playgroup Limited

Balance sheet as at 30 June 2023

	NOTES	Unrestricted funds £
FIXED ASSETS	2	39,334
CURRENT ASSETS		
Debtors and prepayments	3	-
Cash at bank		36,097
Petty cash		360
		<u>36,457</u>
CREDITORS		
Amounts falling due within one year	4	7,475
NET CURRENT ASSETS		<u>28,981</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		68,315
NET ASSETS		<u>68,315</u>
FUNDS	5	
Unrestricted funds		68,315
TOTAL FUNDS		<u>68,315</u>

Aughnacloy Playgroup Limited

Balance sheet - continued as at 30 June 2023

For the year ended 30 June 2023, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect of accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 8th March 2024 and were signed on its behalf by:

x 
Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Notes to the financial statements for the year ended 30 June 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting of Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Fixed Assets

	£
Equipment	22,955
Outdoor soft play area	41,617
Less grant received	25,238
	<hr/>
	39,334
	<hr/> <hr/>

Aughnacloy Playgroup Limited

**Notes to the financial statements - continued
for the year ended 30 June 2023**

3	Debtors and prepayments	£
	Accrued income	-
		<u>-</u>

4	Creditors: amounts falling due within one year	£
	Creditors and accruals	7,475
		<u>7,475</u>

5	Movement in funds	At 01/07/2022 £	Net movement in funds £	At 30/06/2023 £
	Unrestricted funds			
	General fund	71,841	- 3,526	68,315
		<u>71,841</u>	<u>- 3,526</u>	<u>68,315</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,237	74,763	- 3,526
	<u>71,237</u>	<u>74,763</u>	<u>- 3,526</u>

Aughnacloy Playgroup Limited

The following pages do not form part of the statutory financial statements

Aughnacloy Playgroup Limited

Detailed statement of financial activities for the year ended 30 June 2023

	NOTE	2023 £
<u>INCOMING RESOURCES</u>		
<u>Incoming resources from generated funds:</u>		
Government educational funding	1	66,116
Voluntary income	2	-
Activities for generating income	3	4,920
Investment income	4	201
		<u>71,237</u>
<u>RESOURCES EXPENDED</u>		
<u>Costs of generating funds:</u>		
Cost of playgroup activities	5	74,763
Net deficit for the period ended 30 June 2023		<u><u>- 3,526</u></u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2023

	2023
NOTE 1. Government educational funding:	£
Education Authority / PEAGS funding	66,116
	<u>66,116</u>
NOTE 2. Voluntary income:	
Donations	-
	<u>-</u>
NOTE 3. Activities for generating income:	
Fundraising activities	4,920
	<u>4,920</u>
NOTE 4. Investment income:	
Ulster Bank - deposit account	201
	<u>201</u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2023

NOTE 5.	Playgroup activities:	2023
		£
	Wages	58,515
	Payroll costs	899
	Rent	460
	Telephone and broadband	999
	Heat and light	2,143
	Insurance	1,209
	Play equipment	5,962
	Training	1,680
	Security costs	240
	Printing, postage and stationery	337
	Repairs and maintenance	667
	Professional fees	35
	Bank fees	112
	Gifts and entertainment	36
	Water rates	121
	Music Licence	148
	Accountancy fees	1,200
		<u>74,763</u>

Aughnacloy Playgroup Limited

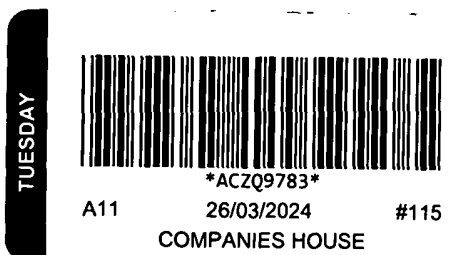
Northern Ireland - Charity number 105505

Annual report

Registered company number: NI604615
Registered charity number: 105505

Aughnacloy Playgroup Limited
Unaudited financial statements
for the year ended 30 June 2023

Campbell Gray & Co
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL



Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

Trustees' report for the year ended 30 June 2023

The trustees who are also the directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 June 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) Accounting and Reporting by Charities' issued in March 2005.

Incorporation

The charitable company was incorporated on 29 September 2010 and commenced trading on 1 July 2011.

Reference and administrative details

Registered company number
NI604615

Registered charity number
105505

Registered office
Unit 1 12B
Carnteel Road
Aughnacloy
Tyrone
BT69 6DU

Trustees

Jane Clarke	- appointed 24 September 2010
Michelle McShane	- appointed 18 October 2023
Seana McAnespie	- appointed 9 October 2023

Company secretary
Michelle McShane

Independent examiner
Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

Structure, governance and management

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limiting by guarantee, as defined by the Companies Act 2006.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

This report was approved by the Board on 8th March 2024 and signed on its behalf by

x 
Mrs Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Independent examiner's report to the trustees of Aughnacloy Playgroup Limited

We report on accounts for the year ended 30 June 2023 set out on pages three to seven.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this period (under Section 43 (2) of the Charities Act 1993 (the 1993 Act) and that an independent examination is required.

Having satisfied ourselves that the charity is not subject to an audit under company law and is eligible for independent examination, it is our responsibility to:

- examine the accounts under Section 43 of the 1993 Act
- to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 43 (7)(b) of the 1993 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as a trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion given as whether the accounts present a 'true and fair view' and the report is limited to those matters set out in statements below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention:

- (1) which gives us reasonable cause to believe that, in material respect, the requirements
 - to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and
 - to prepare accounts with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- (2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Campbell Gray + Co.

Campbell Gray & Company
Certified Public Accountants
62 Main Street
Keady
Co. Armagh
BT60 3TL

Date: 8th March 2024

Aughnacloy Playgroup Limited

Statement of financial activities for the year ended 30 June 2023

	Unrestricted funds £
INCOMING RESOURCES	
Incoming resources from generated funds:	
Government educational funding	66,116
Investment income	201
Other incoming resources	4,920
	<hr/> 71,237
RESOURCES EXPENDED	
Costs of generating funds:	
Cost of playgroup activities	74,763
Net deficit for the year ended 30 June 2023	<hr/> <hr/> - 3,526

Aughnacloy Playgroup Limited

Balance sheet as at 30 June 2023

	NOTES	Unrestricted funds £
FIXED ASSETS	2	39,334
CURRENT ASSETS		
Debtors and prepayments	3	-
Cash at bank		36,097
Petty cash		360
		<u>36,457</u>
CREDITORS		
Amounts falling due within one year	4	7,475
NET CURRENT ASSETS		<u>28,981</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		68,315
NET ASSETS		<u>68,315</u>
FUNDS	5	
Unrestricted funds		68,315
TOTAL FUNDS		<u>68,315</u>

Aughnacloy Playgroup Limited

Balance sheet - continued as at 30 June 2023

For the year ended 30 June 2023, the charitable company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

No members have required the charitable company to obtain an audit of its financial statements for the year ended 30 June 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect of accounting records and the preparation of accounts.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees on 8th March 2024 and were signed on its behalf by:

x 
Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Notes to the financial statements for the year ended 30 June 2023

1 Accounting policies

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting of Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2 Fixed Assets

	£
Equipment	22,955
Outdoor soft play area	41,617
Less grant received	25,238
	<hr/>
	39,334
	<hr/> <hr/>

Aughnacloy Playgroup Limited

**Notes to the financial statements - continued
for the year ended 30 June 2023**

3	Debtors and prepayments	£
	Accrued income	-
		<u>-</u>

4	Creditors: amounts falling due within one year	£
	Creditors and accruals	7,475
		<u>7,475</u>

5	Movement in funds	At 01/07/2022 £	Net movement in funds £	At 30/06/2023 £
	Unrestricted funds			
	General fund	71,841	- 3,526	68,315
		<u>71,841</u>	<u>- 3,526</u>	<u>68,315</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	71,237	74,763	- 3,526
	<u>71,237</u>	<u>74,763</u>	<u>- 3,526</u>

Aughnacloy Playgroup Limited

The following pages do not form part of the statutory financial statements

Aughnacloy Playgroup Limited

Detailed statement of financial activities for the year ended 30 June 2023

	NOTE	2023 £
<u>INCOMING RESOURCES</u>		
<u>Incoming resources from generated funds:</u>		
Government educational funding	1	66,116
Voluntary income	2	-
Activities for generating income	3	4,920
Investment income	4	201
		<u>71,237</u>
<u>RESOURCES EXPENDED</u>		
<u>Costs of generating funds:</u>		
Cost of playgroup activities	5	74,763
Net deficit for the period ended 30 June 2023		<u><u>- 3,526</u></u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2023

	2023
NOTE 1. Government educational funding:	£
Education Authority / PEAGS funding	66,116
	<u>66,116</u>
NOTE 2. Voluntary income:	
Donations	-
	<u>-</u>
NOTE 3. Activities for generating income:	
Fundraising activities	4,920
	<u>4,920</u>
NOTE 4. Investment income:	
Ulster Bank - deposit account	201
	<u>201</u>

Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2023

NOTE 5.	Playgroup activities:	2023
		£
	Wages	58,515
	Payroll costs	899
	Rent	460
	Telephone and broadband	999
	Heat and light	2,143
	Insurance	1,209
	Play equipment	5,962
	Training	1,680
	Security costs	240
	Printing, postage and stationery	337
	Repairs and maintenance	667
	Professional fees	35
	Bank fees	112
	Gifts and entertainment	36
	Water rates	121
	Music Licence	148
	Accountancy fees	1,200
		<u>74,763</u>

Aughnacloy Playgroup Limited

Northern Ireland - Charity number 105505

Annual return

Registered company number: NI604615
Registered charity number: 105505

Aughnacloy Playgroup Limited
Unaudited financial statements
for the year ended 30 June 2023

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Aughnacloy Playgroup Limited

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Risk management

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This report was approved by the Board on 8th March 2024 and signed on its behalf by

x 
Mrs Jane Clarke
Trustee

Aughnacloy Playgroup Limited

Independent examiner's report to the trustees of Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

Statement of financial activities for the year ended 30 June 2023

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Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

Balance sheet - continued as at 30 June 2023

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Aughnacloy Playgroup Limited

Notes to the financial statements for the year ended 30 June 2023

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Aughnacloy Playgroup Limited

**Notes to the financial statements - continued
for the year ended 30 June 2023**

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Aughnacloy Playgroup Limited

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Aughnacloy Playgroup Limited

Detailed statement of financial activities for the year ended 30 June 2023

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Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2023

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Aughnacloy Playgroup Limited

Notes to the detailed statement of financial activities for the year ended 30 June 2023

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