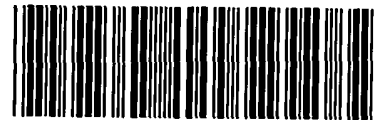


Registered company number: NI604615
Registered charity number: 105505

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

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COMPANIES HOUSE

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	
<i>Incoming resources from generated funds:</i>	
Government educational funding	66,116
Investment income	201
Other incoming resources	4,920
	<hr/> 71,237
RESOURCES EXPENDED	
<i>Costs of generating funds:</i>	
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><u>68,315</u></u>
FUNDS	5	
Unrestricted funds		68,315
TOTAL FUNDS		<u><u>68,315</u></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/>

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>