

The Crow's Nest Community Playgroup

Northern Ireland · Charity number 105852

Details

Known as Crow's Nest Playgroup

Status Received

Company number [37787](#)

Registered 2016-12-09

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address 127 Curragh Road
Coleraine
100 Curragh Rd
Aghadowey
BT51 4bs
BT51 4BS

Phone 07968723884

Email crowsnest127@hotmail.co.uk

Website [na](#)

Activities

Purposes: To promote play based learning environments for all children under statutory school age of Aghadowey and its surrounding environs in County Londonderry, without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, 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 to promote the preservation of health of the beneficiaries. b. To support the vision and values of Early Years - The Organisation for young children. c. to advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

What the charity does: The advancement of education

How the charity works: Community development, Education/training, Playgroup/after schools, Volunteer development

Who the charity helps: Carers, Children (5-13 year olds), Parents, Preschool (0-5 year olds), Voluntary and community sector, Volunteers, Women

Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£68,120	£66,231	£0	8
2024-06-30	£52,617	£68,476	£0	4

Trustees

Name	Role	Appointed
Mr David Condell		
Mrs Gillian Pollock		
Mrs Jacqueline Barr		
Mrs Olive Collins		

The Crow's Nest Community Playgroup

Northern Ireland - Charity number 105852

Accounts

Registered number
NI037787

THE CROWS NEST COMMUNITY PLAYROUP LIMITED

Report and Accounts

30 June 2025

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Report and accounts
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THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Company Information

Directors

David Condell
Mrs Jacqueline Barr
Mrs Olive Collins
Mrs Gillian Pollock

Secretary

Catherine McConnell

Accountants

J A S Campbell & Co
49 Managher Road
Aghadowey
Coleraine
Co Londonderry
BT51 4DE

Registered office

127 Curragh Road
Aghadodowey
Coleraine
Co Londonderry
BT51 4BT

Registered number

NI037787

THE CROWS NEST COMMUNITY PLAYROUP LIMITED

Registered number: NI037787

Directors' Report

The directors present their report and accounts for the year ended 30 June 2025.

Principal activities

The company's principal activity during the year continued to be the enhancement, development and education of pre-school children by offering appropriate play facilities and sessional day care facilities. During the year of trading the company made a profit increasing reserves.

Directors

The following persons served as directors during the year:

David Condell
Mrs Jacqueline Barr
Mrs Olive Collins
Mrs Gillian Pollock

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 15 October 2025 and signed on its behalf.

David Condell
Director

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Profit and Loss Account
for the year ended 30 June 2025

	Notes	2025 £	2024 £
Turnover		68,120	54,617
Cost of sales		(2,673)	(1,835)
Gross profit		<u>65,447</u>	<u>52,782</u>
Administrative expenses		(66,231)	(68,476)
Operating loss		<u>(784)</u>	<u>(15,694)</u>
Interest receivable		11	183
Loss on ordinary activities before taxation		<u>(773)</u>	<u>(15,511)</u>
Tax on loss on ordinary activities		-	-
Loss for the financial year		<u>(773)</u>	<u>(15,511)</u>

THE CROWS NEST COMMUNITY PLAYROUP LIMITED

Registered number: NI037787

Balance Sheet

as at 30 June 2025

	Notes	2025 £	2024 £
Fixed assets			
Tangible assets	3	70,143	76,425
Investments	4	101	2,090
		<u>70,244</u>	<u>78,515</u>
Current assets			
Cash at bank and in hand		15,549	8,051
Creditors: amounts falling due within one year	5	(980)	(980)
Net current assets		<u>14,569</u>	<u>7,071</u>
Net assets		<u>84,813</u>	<u>85,586</u>
Capital and reserves			
Capital Grant Reserve		1,796	1,796
Other Reserves	6	10,025	10,025
Profit and loss account		72,992	73,765
Shareholders' funds		<u>84,813</u>	<u>85,586</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

David Condell

Director

Approved by the board on 15 October 2025

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Statement of Changes in Equity
for the year ended 30 June 2025

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2023	-	1,796	10,025	89,276	101,097
Loss for the financial year				(15,511)	(15,511)
At 30 June 2024	<u>-</u>	<u>1,796</u>	<u>10,025</u>	<u>73,765</u>	<u>85,586</u>
At 1 July 2024	-	1,796	10,025	73,765	85,586
Loss for the financial year				(773)	(773)
At 30 June 2025	<u>-</u>	<u>1,796</u>	<u>10,025</u>	<u>72,992</u>	<u>84,813</u>

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Notes to the Accounts
for the year ended 30 June 2025

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 62.5 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

THE CROWS NEST COMMUNITY PLAYROUPE LIMITED
Notes to the Accounts
for the year ended 30 June 2025

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Notes to the Accounts
for the year ended 30 June 2025

2 Employees	2025 Number	2024 Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>
 3 Tangible fixed assets		Land and buildings £
Cost		
At 1 July 2024		101,056
Additions		-
At 30 June 2025		<u>101,056</u>
Depreciation		
At 1 July 2024		24,631
Charge for the year		6,282
At 30 June 2025		<u>30,913</u>
Net book value		
At 30 June 2025		<u>70,143</u>
At 30 June 2024		<u>76,425</u>
 4 Investments		Investments in subsidiary undertakings £
Cost		
At 1 July 2024		101
Disposals		-
At 30 June 2025		<u>101</u>
 5 Creditors: amounts falling due within one year	2025 £	2024 £
Trade creditors	<u>980</u>	<u>980</u>

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Notes to the Accounts
for the year ended 30 June 2025

6 Revaluation reserve	2025	2024
	£	£
At 1 July 2024	10,025	10,025
At 30 June 2025	<u>10,025</u>	<u>10,025</u>

7 Other information

THE CROWS NEST COMMUNITY PLAYROUP LIMITED is a private company limited by shares and incorporated in Northern Ireland. Its registered office is:
127 Curragh Road
Aghadodowey
Coleraine
Co Londonderry
BT51 4BT

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Detailed profit and loss account
for the year ended 30 June 2025

	2025	2024
	£	£
Sales	68,120	54,617
Cost of sales	(2,673)	(1,835)
Gross profit	<u>65,447</u>	<u>52,782</u>
Administrative expenses	(66,231)	(68,476)
Operating loss	<u>(784)</u>	<u>(15,694)</u>
Interest receivable	11	183
Loss before tax	<u>(773)</u>	<u>(15,511)</u>

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Detailed profit and loss account
for the year ended 30 June 2025

	2025	2024
	£	£
Sales		
Sales	<u>68,120</u>	<u>54,617</u>
Cost of sales		
Other direct costs	<u>2,673</u>	<u>1,835</u>
Administrative expenses		
Employee costs:		
Wages and salaries	42,810	45,889
Pensions	725	1,259
Uniforms	731	1,246
Staff training and welfare	1,779	1,282
Training	-	-
	<u>46,045</u>	<u>49,676</u>
Premises costs:		
Light and heat	3,475	3,515
	<u>3,475</u>	<u>3,515</u>
General administrative expenses:		
Telephone and fax	646	853
Stationery and printing	612	609
Bank charges	84	204
Insurance	891	1,059
Repairs and maintenance	7,066	3,646
Depreciation	6,282	6,730
	<u>15,581</u>	<u>13,101</u>
Legal and professional costs:		
Accountancy fees	1,130	1,294
Other legal and professional	-	890
	<u>1,130</u>	<u>2,184</u>
	<u>66,231</u>	<u>68,476</u>

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Northern Ireland - Charity number 105852

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THE CROWS NEST COMMUNITY PLAYROUP LIMITED

Report and Accounts

30 June 2024

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Report and accounts
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THE CROWS NEST COMMUNITY PLAYROUP LIMITED
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David Condell
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THE CROWS NEST COMMUNITY PLAYROUP LIMITED

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This report was approved by the board on 10 October 2024 and signed on its behalf.

David Condell
Director

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Profit and Loss Account
for the year ended 30 June 2024

	Notes	2024 £	2023 £
Turnover		54,617	84,401
Cost of sales		(1,835)	(9,535)
Gross profit		<u>52,782</u>	<u>74,866</u>
Administrative expenses		(68,476)	(55,719)
Operating (loss)/profit		<u>(15,694)</u>	<u>19,147</u>
Interest receivable		183	96
(Loss)/profit on ordinary activities before taxation		<u>(15,511)</u>	<u>19,243</u>
Tax on (loss)/profit on ordinary activities		-	-
(Loss)/profit for the financial year		<u>(15,511)</u>	<u>19,243</u>

THE CROWS NEST COMMUNITY PLAYROUP LIMITED

Registered number: NI037787

**Balance Sheet
as at 30 June 2024**

	Notes	2024 £	2023 £
Fixed assets			
Tangible assets	3	76,425	73,435
Investments	4	2,090	16,517
		<u>78,515</u>	<u>89,952</u>
Current assets			
Cash at bank and in hand		8,051	13,487
Creditors: amounts falling due within one year	5	(980)	(1,060)
Net current assets		<u>7,071</u>	<u>12,427</u>
Net assets		<u>85,586</u>	<u>102,379</u>
Capital and reserves			
Capital Grant Reserve		1,796	3,078
Other Reserves	6	10,025	10,025
Profit and loss account		73,765	89,276
Shareholders' funds		<u>85,586</u>	<u>102,379</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

David Condell
Director

Approved by the board on 10 October 2024

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Statement of Changes in Equity
for the year ended 30 June 2024

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2022	-	3,078	10,025	70,033	83,136
Profit for the financial year				19,243	19,243
At 30 June 2023	<u>-</u>	<u>3,078</u>	<u>10,025</u>	<u>89,276</u>	<u>102,379</u>
At 1 July 2023	-	1,796	10,025	89,276	101,097
Loss for the financial year				(15,511)	(15,511)
At 30 June 2024	<u>-</u>	<u>1,796</u>	<u>10,025</u>	<u>73,765</u>	<u>85,586</u>

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Notes to the Accounts
for the year ended 30 June 2024

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

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Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 62.5 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

THE CROWS NEST COMMUNITY PLAYROUPE LIMITED
Notes to the Accounts
for the year ended 30 June 2024

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

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Foreign currency translation

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Leased assets

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Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Notes to the Accounts
for the year ended 30 June 2024

2 Employees	2024 Number	2023 Number
Average number of persons employed by the company	<u>4</u>	<u>4</u>
3 Tangible fixed assets		Land and buildings £
Cost		
At 1 July 2023		91,336
Additions		<u>9,720</u>
At 30 June 2024		<u>101,056</u>
Depreciation		
At 1 July 2023		17,901
Charge for the year		<u>6,730</u>
At 30 June 2024		<u>24,631</u>
Net book value		
At 30 June 2024		<u>76,425</u>
At 30 June 2023		<u>73,435</u>
4 Investments		Investments in subsidiary undertakings £
Cost		
At 1 July 2023		16,517
Disposals		<u>(14,427)</u>
At 30 June 2024		<u>2,090</u>
5 Creditors: amounts falling due within one year	2024 £	2023 £
Trade creditors	<u>980</u>	<u>1,060</u>

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Notes to the Accounts
for the year ended 30 June 2024

6 Revaluation reserve	2024	2023
	£	£
At 1 July 2023	10,025	10,025
At 30 June 2024	<u>10,025</u>	<u>10,025</u>

7 Other information

THE CROWS NEST COMMUNITY PLAYROUP LIMITED is a private company limited by shares and incorporated in Northern Ireland. Its registered office is:
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THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Detailed profit and loss account
for the year ended 30 June 2024

	2024	2023
	£	£
Sales	54,617	84,401
Cost of sales	(1,835)	(9,535)
Gross profit	<u>52,782</u>	<u>74,866</u>
Administrative expenses	(68,476)	(55,719)
Operating (loss)/profit	<u>(15,694)</u>	<u>19,147</u>
Interest receivable	183	96
(Loss)/profit before tax	<u>(15,511)</u>	<u>19,243</u>

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Detailed profit and loss account
for the year ended 30 June 2024

	2024	2023
	£	£
Sales		
Sales	<u>54,617</u>	<u>84,401</u>
Cost of sales		
Other direct costs	<u>1,835</u>	<u>9,535</u>
Administrative expenses		
Employee costs:		
Wages and salaries	45,889	36,158
Pensions	1,259	2,226
Uniforms	1,246	988
Staff training and welfare	1,282	1,541
Training	-	80
	<u>49,676</u>	<u>40,993</u>
Premises costs:		
Light and heat	3,515	5,117
	<u>3,515</u>	<u>5,117</u>
General administrative expenses:		
Telephone and fax	853	755
Stationery and printing	609	263
Bank charges	204	66
Insurance	1,059	995
Repairs and maintenance	3,646	1,182
Depreciation	6,730	5,240
	<u>13,101</u>	<u>8,501</u>
Legal and professional costs:		
Accountancy fees	1,294	1,010
Other legal and professional	890	98
	<u>2,184</u>	<u>1,108</u>
	<u>68,476</u>	<u>55,719</u>

The Crow's Nest Community Playgroup

Northern Ireland - Charity number 105852

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NI037787

THE CROWS NEST COMMUNITY PLAYROUP LIMITED

Report and Accounts

30 June 2023

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Secretary

Catherine McConnell

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The following persons served as directors during the year:

David Condell
Mrs Jacqueline Barr
Mrs Olive Collins
Mrs Gillian Pollock

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 16 October 2023 and signed on its behalf.

David Condell
Director

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Profit and Loss Account
for the year ended 30 June 2023

	Notes	2023 £	2022 £
Turnover		84,401	65,959
Cost of sales		(9,535)	(7,597)
Gross profit		<u>74,866</u>	<u>58,362</u>
Administrative expenses		(55,719)	(48,634)
Operating profit		<u>19,147</u>	<u>9,728</u>
Interest receivable		96	-
Profit on ordinary activities before taxation		<u>19,243</u>	<u>9,728</u>
Tax on profit on ordinary activities		-	-
Profit for the financial year		<u>19,243</u>	<u>9,728</u>

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED

Registered number: NI037787

**Balance Sheet
as at 30 June 2023**

	Notes	2023 £	2022 £
Fixed assets			
Tangible assets	3	73,435	57,980
Investments	4	<u>16,517</u>	<u>21,178</u>
		89,952	79,158
Current assets			
Stocks		245	236
Debtors	5	-	636
Cash at bank and in hand		<u>13,242</u>	<u>6,464</u>
		13,487	7,336
Creditors: amounts falling due within one year	6	(1,060)	(1,814)
Net current assets		<u>12,427</u>	<u>5,522</u>
Net assets		<u>102,379</u>	<u>84,680</u>
Capital and reserves			
Capital Grant Reserve		3,078	4,622
Other Reserves	7	10,025	10,025
Profit and loss account		89,276	70,033
Shareholders' funds		<u>102,379</u>	<u>84,680</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

David Condell

Director

Approved by the board on 16 October 2023

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Statement of Changes in Equity
for the year ended 30 June 2023

	Share capital	Share premium	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2021	-	4,622	10,025	60,305	74,952
Profit for the financial year				9,728	9,728
At 30 June 2022	<u>-</u>	<u>4,622</u>	<u>10,025</u>	<u>70,033</u>	<u>84,680</u>
At 1 July 2022	-	3,078	10,025	70,033	83,136
Profit for the financial year				19,243	19,243
At 30 June 2023	<u>-</u>	<u>3,078</u>	<u>10,025</u>	<u>89,276</u>	<u>102,379</u>

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Notes to the Accounts
for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland.

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 62.5 years
Leasehold land and buildings	over the lease term
Plant and machinery	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in unquoted equity instruments are measured at fair value. Changes in fair value are recognised in profit or loss. Fair value is estimated by using a valuation technique.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

THE CROWS NEST COMMUNITY PLAYROUPE LIMITED
Notes to the Accounts
for the year ended 30 June 2023

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

THE CROWS NEST COMMUNITY PLAYROUPE LIMITED
Notes to the Accounts
for the year ended 30 June 2023

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>4</u>	<u>5</u>
3 Tangible fixed assets		Land and buildings £
Cost		
At 1 July 2022		70,641
Additions		<u>20,695</u>
At 30 June 2023		<u>91,336</u>
Depreciation		
At 1 July 2022		12,661
Charge for the year		<u>5,240</u>
At 30 June 2023		<u>17,901</u>
Net book value		
At 30 June 2023		<u>73,435</u>
At 30 June 2022		<u>57,980</u>
4 Investments		Investments in subsidiary undertakings £
Cost		
At 1 July 2022		21,178
Disposals		<u>(4,661)</u>
At 30 June 2023		<u>16,517</u>
5 Debtors	2023 £	2022 £
Other debtors	<u>-</u>	<u>636</u>
6 Creditors: amounts falling due within one year	2023 £	2022 £
Trade creditors	<u>1,060</u>	<u>1,814</u>

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Notes to the Accounts
for the year ended 30 June 2023

7 Revaluation reserve	2023	2022
	£	£
At 1 July 2022	10,025	10,025
At 30 June 2023	<u>10,025</u>	<u>10,025</u>

8 Other information

THE CROWS NEST COMMUNITY PLAYROUP LIMITED is a private company limited by shares and incorporated in Northern Ireland. Its registered office is:
127 Curragh Road
Aghadodowey
Coleraine
Co Londonderry
BT51 4BT

THE CROWS NEST COMMUNITY PLAYROUP LIMITED
Detailed profit and loss account
for the year ended 30 June 2023

	2023	2022
	£	£
Sales	84,401	65,959
Cost of sales	(9,535)	(7,597)
Gross profit	<u>74,866</u>	<u>58,362</u>
Administrative expenses	(55,719)	(48,634)
Operating profit	<u>19,147</u>	<u>9,728</u>
Interest receivable	96	-
Profit before tax	<u>19,243</u>	<u>9,728</u>

THE CROWS NEST COMMUNITY PLAYROUPO LIMITED
Detailed profit and loss account
for the year ended 30 June 2023

	2023	2022
	£	£
Sales		
Sales	<u>84,401</u>	<u>65,959</u>
Cost of sales		
Other direct costs	<u>9,535</u>	<u>7,597</u>
Administrative expenses		
Employee costs:		
Wages and salaries	36,158	36,512
Pensions	2,226	964
Uniforms	988	-
Staff training and welfare	1,541	1,188
Training	80	-
	<u>40,993</u>	<u>38,664</u>
Premises costs:		
Light and heat	5,117	3,422
	<u>5,117</u>	<u>3,422</u>
General administrative expenses:		
Telephone and fax	755	584
Stationery and printing	263	207
Bank charges	66	67
Insurance	995	836
Repairs and maintenance	1,182	919
Depreciation	5,240	2,599
Sundry expenses	-	186
	<u>8,501</u>	<u>5,398</u>
Legal and professional costs:		
Accountancy fees	1,010	1,100
Other legal and professional	98	50
	<u>1,108</u>	<u>1,150</u>
	<u>55,719</u>	<u>48,634</u>

The Crow's Nest Community Playgroup

Northern Ireland - Charity number 105852

Annual report

Trustee Report for The Crow's Nest Community Playgroup Ltd. for the year ending 30 June 2023

Registered Charity name and details:

The Crow's Nest Community Playgroup

127 Curragh Road

Aghadowey

BT51 4BS

The Trustees for the period were:

Olive Collins, David Condell, Jacqueline Barr, Gillian Pollock,

Objectives and activities:

To promote play based learning environments for all children under statutory school age of 5 years.

To serve Aghadowey and its surrounding environs in County Londonderry, without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion.

By associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, 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 to promote the preservation of health of the beneficiaries.

- b. To support the vision and values of Early Years - The Organisation for young children.
- c. to advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

Structure and Governance:

Crow's Nest is a Company limited by guarantee; the board of directors are made up of current parents, past parents and members of the local community. Directors are elected at our AGM. The office bearers are also elected at AGM and are rotated so as committee skills are developed through time, and a strong knowledge base is developed to ensure continuity.

The committee meets regularly and minutes and attendance are kept for these meetings.

Achievements and results for the year:

Funds raised by fees, fundraising initiatives and donations are used to purchase play equipment, play resources and to fund educational trips and experiences for all children in attendance, in the provision of an enhanced learning environment and experience in a rural location. In addition, Playgroup received a very good report from Social Services and our Independent Early Years Advisor. Our most recent inspection by ETI had outstanding in all three areas examined, they were: The areas were: Outcomes for Learners, Quality of Provision for Learning and Leadership and Management.

Reserves policy:

Money held in investment account- purpose and objectives to increase capacity in rural environment to meet the need. And to accumulate finances to complete our new build.

Risk review:

The trustees continue to assess the risks to which the charity is exposed, in particular those related to the operation and finances of the playgroup, including the challenges of obtaining funding. The trustees are satisfied that the correct systems are in place to mitigate exposure to major risks.

As an audit is not required under the requirements of The Charities Act (NI) 2008 and The Charities (accounts and Reports) Regulations (Northern Ireland) 2015, an independent examination of the accounts is attached.

The trustees annual report was approved on 28th February 2024 and signed on behalf of the board of trustees by:

David Condell

David Condell Chairperson

The Crow's Nest Community Playgroup

Northern Ireland - Charity number 105852

Annual return

THE CROWS NEST COMMUNITY PLAYGROUP LTD

Independent examiner's report

for the year ended 30 June 2023

**Independent examiner's report to the charity trustees of
THE CROWS NEST COMMUNITY PLAYGROUP LTD**

I report on the accounts of the Trust for the year ended 30 June 2023, which are set out on pages 13 to 17.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

examine the accounts under section 65 of the Charities Act

follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act

state whether particular matters have come to my attention.

Basis of examiner's statement

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act.
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

THE CROWS NEST COMMUNITY PLAYGROUP LTD

Independent examiner's report

for the year ended 30 June 2023

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Ronald Ritchie FCCA
Accountant



49 Managher Road
Aghadowey
Coleraine
BT51 4DE

28th February 2024

The Crow's Nest Community Playgroup

Northern Ireland - Charity number 105852

Accounts

Registered number
NI037787
Charities Number
NIC 105852

The Crow's Nest Community Playgroup Limited

Report and Accounts

30 June 2022

The Crow's Nest Community Playgroup Limited
Report and accounts
Contents

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Statement of changes in equity	5
Notes to the accounts	6
Foyle Foundation acknowledgement in note 1	6

The Crow's Nest Community Playgroup Limited

Registered number: NI037787

Directors' Report

The directors present their report and accounts for the year ended 30 June 2022.

Principal activities

The company's principal activity during the year continued to be the enhancement, development and education of pre-school children by offering appropriate play facilities and sessional day care facilities. During the year of trading the company made a profit increasing reserves.

Directors

The following persons served as directors during the year:

Mr David Condell
Mrs Jacqueline Barr
Mrs Olive Collins
Gillian Pollock

Small company provisions

This report has been prepared in accordance with the provisions in Part 15 of the Companies Act 2006 applicable to companies subject to the small companies regime.

This report was approved by the board on 5 December 2022 and signed on its behalf.



Mr David Condell
Director

The Crow's Nest Community Playgroup Limited

Report to the directors on the preparation of the unaudited statutory accounts of The Crow's Nest Community Playgroup Limited for the year ended 30 June 2022

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of The Crow's Nest Community Playgroup Limited for the year ended 30 June 2022 which comprise of the Profit and Loss Account, the Balance Sheet, the Statement of Changes in Equity and the related notes from the company's accounting records and from information and explanations you have given us.

As a practising member firm of the Association of Chartered Certified Accountants, we are subject to its ethical and other professional requirements which are detailed at <http://rulebook.accaglobal.com/>

Our work has been undertaken in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at <http://www.accaglobal.com/factsheet163>.

David Wright
Chartered Certified Accountants
89 Edenbane Road
Garvagh
Coleraine
Londonderry
BT51 5XE

30 November 2022

The Crow's Nest Community Playgroup Limited
Profit and Loss Account
for the year ended 30 June 2022

	2022	2021
	£	£
Turnover	65,959	87,690
Cost of sales	(7,597)	(4,467)
Gross profit	58,362	83,223
Administrative expenses	(48,634)	(47,525)
Operating profit	<u>9,728</u>	<u>35,698</u>
Profit on ordinary activities before taxation	<u>9,728</u>	<u>35,698</u>
Tax on profit on ordinary activities	-	-
Profit for the financial year	<u><u>9,728</u></u>	<u><u>35,698</u></u>

The Crow's Nest Community Playgroup Limited
Registered number: NI037787
Balance Sheet
as at 30 June 2022

	Notes	2022 £	2021 £
Fixed assets			
Tangible assets	3	57,980	12,563
Investments	4	21,178	58,917
		<u>79,158</u>	<u>71,480</u>
Current assets			
Stocks		236	237
Debtors	5	636	636
Cash at bank and in hand		6,464	4,143
		<u>7,336</u>	<u>5,016</u>
Creditors: amounts falling due within one year	6	(1,814)	-
Net current assets		<u>5,522</u>	<u>5,016</u>
Net assets		<u>84,680</u>	<u>76,496</u>
Capital and reserves			
Capital Grant Reserve		4,622	6,166
Other Reserve	7	10,025	10,025
Profit and loss account		70,033	60,305
Shareholder's funds		<u>84,680</u>	<u>76,496</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The member has not required the company to obtain an audit in accordance with section 476 of the Act.

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

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Mr David Condell
 Director
 Approved by the board on 5 December 2022

The Crow's Nest Community Playgroup Limited
Statement of Changes in Equity
for the year ended 30 June 2022

	Share capital	Capital Grant	Re- valuation reserve	Profit and loss account	Total
	£	£	£	£	£
At 1 July 2020	-	7,710	10,025	24,607	42,342
Profit for the financial year				35,698	35,698
Capital Grant Amortised	-	(1,544)			(1,544)
At 30 June 2021	<u>-</u>	<u>6,166</u>	<u>10,025</u>	<u>60,305</u>	<u>76,496</u>
At 1 July 2021	-	6,166	10,025	60,305	76,496
Profit for the financial year				9,728	9,728
Capital Grant Amortised	-	(1,544)			(1,544)
At 30 June 2022	<u>-</u>	<u>4,622</u>	<u>10,025</u>	<u>70,033</u>	<u>84,680</u>

The Crow's Nest Community Playgroup Limited
Notes to the Accounts
for the year ended 30 June 2022

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs. The turnover figure for this year includes £5,000 from the Foyle Foundation.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Land and buildings	6 ² / ₃ % Reducing balance
Plant and equipment	25% reducing balance

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

The Crow's Nest Community Playgroup Limited
Notes to the Accounts
for the year ended 30 June 2022

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only 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 and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Employees

2022

2021

The Crow's Nest Community Playgroup Limited
Detailed profit and loss account
for the year ended 30 June 2022

	2022	2021
	£	£
Sales		
Sales	<u>65,959</u>	<u>87,690</u>
Cost of sales		
Other direct costs	<u>7,597</u>	<u>4,467</u>
Administrative expenses		
Employee costs:		
Wages and salaries	36,512	31,661
Pensions	964	2,182
Employer's NI	-	3,367
Staff training and welfare	1,188	1,180
	<u>38,664</u>	<u>38,390</u>
Premises costs:		
Light and heat	3,422	1,010
	<u>3,422</u>	<u>1,010</u>
General administrative expenses:		
Telephone and fax	584	607
Stationery and printing	207	210
Bank charges	67	55
Insurance	836	775
Equipment expensed	-	5,610
Repairs and maintenance	919	580
Depreciation	2,599	(646)
Sundry expenses	186	334
	<u>5,398</u>	<u>7,525</u>
Legal and professional costs:		
Accountancy fees	1,150	600
	<u>1,150</u>	<u>600</u>
	<u>48,634</u>	<u>47,525</u>

The Crow's Nest Community Playgroup

Northern Ireland - Charity number 105852

Annual report

Structure and Governance

Crow's Nest is a Company limited by guarantee; the board of directors are made up of current parents, past parents and members of the local community. Directors are elected at AGM. The Office Bearers are also elected at AGM and are rotated so as committee skills are developed through time, and a strong knowledge base is developed to ensure continuity.

The Committee meets regularly and minutes and attendance are kept for these meetings.

Achievements and results for the year

Funds raised by fees, fundraising initiatives and donations are used to purchase play equipment, play resources and to fund educational trips and experiences for all children in attendance, in the furtherance of an enhanced learning environment and experience in a rural location. In addition, Playgroup received a very good report from Social Services and our Independent Learning Advisor. Our most recent inspection had outstanding in all three areas examined, by ETI. The areas were: Outcomes for Learners, Quality of Provision for Learning and Leadership and Management.

Reserves policy

Money held in an investment account, the purpose and objectives are to increase capacity in the rural environment to meet the need, and to retain and accumulate finances for the completion of our new build.

Risk review

The Trustees continue to assess the risks to which the charity is exposed, in particular those related to the operation and finances of the playgroup, including the challenges of obtaining funding.

The trustees are satisfied that the correct systems are in place to mitigate exposure to major risks.

As an audit is not required under the requirements of The Charities Act (NI) 2008 and The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, an independent examination of the accounts is attached.

The Trustees annual report was approved on 18th October 2022



David Condell Chairperson

Trustee Report for The Crow's Nest Community Playgroup Ltd. For the year ending

30th June 2022

Registered Charity Name and Details:

The Crow's Nest Community Playgroup

127 Curragh Road

Aghadowey

Coleraine

BT51 4BS

Charity Number NI 03 7787

Company Number NIC 105 852

The Trustees for the period were:

Olive Collins, David Condell, Jacqueline Barr, Gillian Pollock.

Objectives and Activities

To promote play based learning environments for all children under the statutory school age in the Aghadowey and its' surrounding environs in County Londonderry, without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating with the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and in particular:

- 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 to promote the preservation of the health of the beneficiaries.
- To support the vision and values of Early Years Curriculum as directed by Dept. of Education for NI and the Inspectorate.
- To conform with Social Services regulations required for Preschool settings.
- To advance any other exclusively charitable purpose as the directors may, from time to time, decide in accordance with the law of charity.

The Crow's Nest Community Playgroup

Northern Ireland - Charity number 105852

Annual return

The Crows Nest Community Playgroup Ltd.

Company Limited By Guarantee

Independent Examiner's Report to the Trustees of The Crows Nest Community Playgroup Ltd.

I report on the financial statements for the year ended 30 June 2022, which comprise of the Statement of Financial Activities, the Statement of Profit and Loss, the Statement of Financial Position and related notes.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the company for the purposes of company law) are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- . examine the accounts under section 65 of the Charities Act :
- . to follow the procedures laid down in the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act and
- . to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from the trustees concerning such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Charities Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland
4. That there is further information needed for a proper understanding of the accounts to be reached

Independent Examiner's Statement

I have completed my examination and have no concerns in respect of matters (1) to (4) listed above and in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed:

D W I W *[Signature]*

Date:

1 Mar 23