

Rascals Community Playgroup

Northern Ireland · Charity number 107314

Details

Status Received

Company number [36835](#)

Registered 2020-04-15

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

Contact

Address Rascals Community Playgroup
62 Main Street
Gortin
Omagh
BT79 8nh
BT79 8NH

Phone 07742037357

Email rascalscommunityplaygroup@hotmail.co.uk

Activities

Purposes: The company'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) of Gortin and its surrounding environs in County Tyrone (hereinafter called the "area of benefit") 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 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'); (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: Education/training,Playgroup/after schools

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£54,633	£50,773	£0	2
2024-08-31	£56,603	£50,225	£0	2

Trustees

Name	Role	Appointed
Mr Cathal Mc Cullagh		
Mr Patrick Brolly		
Mr Steven Turner		
Mrs Donna Mc Cullagh		
Mrs Roisin Smith		
Ms Maria Keenan		

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Accounts

**Rascals Community Playgroup
(Company limited by guarantee)**

Trustees' report and financial statements

for the year ended 31 August 2025

Company number: NI036835

Northern Ireland charity number: NIC107314

**McFarland Arnold & Co
Chartered Accountants**

**Rascals Community Playgroup
(Company limited by guarantee)**

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for the year ended 31 August 2025**

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**Rascals Community Playgroup
(Company limited by guarantee)**

**Legal and administrative information
for the year ended 31 August 2025**

Legal Status

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835. It is also recognised as a charity by HM Revenue & Customs under Reference Number XR19021. The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Trustees

Rachel Ballantine (resigned 19 January 2026)
Mark Baxter (appointed 3 August 2025, resigned 19 January 2026)
Patrick Brolly (appointed 3 August 2025)
Maria Keenan (appointed 3 August 2025)
Cathal McCullagh
Donna McCullagh
Roisin Smith
Steven Turner

**Registered office
and business address**

62 Main Street
Gortin
Co Tyrone
BT79 8NH

Independent Examiners

McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA

Bankers

Ulster Bank
14 High Street
Omagh
Co Tyrone
BT78 1BJ

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2025**

The trustees present their report and the financial statements for the year ended 31 August 2025.

Directors

Officers of the charitable company, known as directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Charitable objects

The charitable company was established to advance and to promote the preservation and protection of health amongst children in the Gortin area of Co Tyrone. This is done by the provision of play facilities and recreation activities in the interests of social welfare with the object of enhancing the education and development of the children without distinctions of sex, race, political, religion or other opinions. The charitable company benefits the public by providing a high standard of preschool education for children below the compulsory school age.

The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Organisational structure

The trustees meet regularly, administer the charity and make all policy decisions.

Review of activities and achievements

The directors are aware that the number of children availing of the facilities needs to be maintained at the maximum level of 16 to ensure the future viability of the playgroup. They continue to fundraise and consider funding available.

Reserves

The results for the year are set out on page 5. The purposes of the funds are outlined in the notes to the financial statements.

Volunteers

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 11 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

Taxation

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR19021 and therefore is exempt from corporation tax.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2025**

Company law and charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the trustees on 19/5/26 and signed on its behalf by

Signature: Roisin Smith

Name (in block capitals): ROISIN SMITH
Trustee

**Rascals Community Playgroup
(Company limited by guarantee)**

Independent examiner's report to the trustees on the unaudited financial statements of Rascals Community Playgroup for the year ended 31 August 2025.

We report on the financial statements of Rascals Community Playgroup for the year ended 31 August 2025 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Companies Act 2006. Having satisfied ourselves that the charitable company is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:-

- examine the financial statements under section 65 of the Charities Act (NI) 2008.
- 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 (NI) 2008
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 and our 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements 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 financial statements 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 financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McFarland Arnold & Co

Chartered Accountants

Dated: *19 May 2026*

**McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA**

Rascals Community Playgroup
(Company limited by guarantee)

Statement of financial activities
for the year ended 31 August 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
Incoming resources					
Donations & fundraising		10,244	-	10,244	13,470
Family subscriptions including pre-preschool		8,587	-	8,587	7,881
Education authority	4	20,400	2,630	23,030	30,687
Early Years		-	8,279	8,279	-
Other grants	4	-	4,334	4,334	4,300
Income from investments		159	-	159	265
Total incoming resources		<u>39,390</u>	<u>15,243</u>	<u>54,633</u>	<u>56,603</u>
Resources expended					
Staff costs		33,103	-	33,103	31,890
Employer pension costs		1,009	-	1,009	1,296
Staff training		330	-	330	230
Recruitment costs		-	-	-	337
Rent paid		2,375	-	2,375	2,000
Insurance		837	-	837	727
Light and heat		1,063	-	1,063	2,691
Repairs and maintenance		366	-	366	104
Printing, postage and stationery		291	-	291	247
Telephone and internet access		52	-	52	1,008
Resources		6,438	-	6,438	2,365
Fundraising expenses		972	-	972	2,104
Family fun day expenses		-	-	-	899
Milk & provisions		1,273	-	1,273	1,229
Early years fees		615	-	615	143
Early years consultant		842	-	842	1,265
Accountancy fees		720	-	720	1,536
General expenses		437	-	437	48
Interest and charges		50	-	50	106
Total resources expended		<u>(50,773)</u>	<u>-</u>	<u>(50,773)</u>	<u>(50,225)</u>
Net incoming resources before transfers		(11,383)	15,243	3,860	6,378
Transfers between funds		17,863	(17,863)	-	-
Net movement in funds		<u>6,480</u>	<u>(2,620)</u>	<u>3,860</u>	<u>6,378</u>
Total funds brought forward		<u>6,222</u>	<u>4,000</u>	<u>10,222</u>	<u>3,844</u>
Total funds carried forward		<u><u>12,702</u></u>	<u><u>1,380</u></u>	<u><u>14,082</u></u>	<u><u>10,222</u></u>

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Balance sheet
as at 31 August 2025**

		2025		2024	
Notes	£	£	£	£	
Current assets					
Cash at bank and in hand		16,983		14,766	
		16,983		14,766	
Creditors: amounts falling due within one year	6	(2,901)		(4,544)	
Net current assets			14,082		10,222
Net assets			14,082		10,222
Funds					
Unrestricted funds	8		12,702		6,222
Restricted funds	9		1,380		4,000
			14,082		10,222

The company is registered as a private limited company in Northern Ireland under Registration Number NI036835.

The trustees' statements required by Section 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

**Rascals Community Playgroup
(Company limited by guarantee)**

Balance sheet (continued)

**Trustees' statements required by Section 475 (2) and (3)
for the year ended 31 August 2025**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2025 and

(c) that we acknowledge our responsibility for:

(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006,

(2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland') and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Board on 19/5/26 and signed on its behalf by

Signature:

Róisín Smith

Patrick Brolly

Name (in block capitals):

ROISIN SMITH
Trustee

PATRICK BROLLY
Trustee

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2025**

1. General information

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835 and registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under Registration Number NIC 107314. The address of the registered office is 62 Main Street, Gortin, Co Tyrone, BT79 8NH.

2. Statement of compliance

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland') and in accordance with the Companies Act 2006.

3. Accounting policies

3.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland')

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

3.2. Incoming resources

All income is included in full in the Statement of Financial Activities when receivable.

Income from investments is included in the year in which it is received.

3.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

3.4. Fund accounting

Unrestricted funds relate to general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2025**

3.5 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.

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.

3.6. Taxation

The charitable company is registered as a charity for tax purposes under reference NIC107314.

As a charitable company, Rascals Community Playgroup is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the company for the year ended 31 August 2025.

4. Grant income

	Unrestricted funds £	Restricted funds £	2025 £	2024 £
Education Authority - PEGS	20,400	-	20,400	28,595
Education Authority - other	-	2,630	2,630	2,092
Halifax	-	-	-	4,000
Department of Health	-	1,500	1,500	-
John Moore Foundation	-	2,000	2,000	-
Early Years	-	8,279	8,279	-
Other small grants	-	834	834	300
	20,400	15,243	35,643	34,987

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2025**

5. Employees

Number of employees

	2025 Number	2024 Number
The average monthly numbers of employees (including the trustees) during the year were:	7	6
Employer pension costs	1,009	1,296

6. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	2,901	4,544

7. Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total funds £
Fund balances at 31 August 2025 as represented by:			
Current assets	15,603	1,380	16,983
Current liabilities	(2,901)	-	(2,901)
	12,702	1,380	14,082

8. Unrestricted funds

	1 September 2024 £	Incoming £	Outgoing £	Transfers £	31 August 2025 £
General fund	6,222	39,390	(50,773)	17,863	12,702
	6,222	39,390	(50,773)	17,863	12,702

Purposes of unrestricted funds

General funds are funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2025**

9. Restricted funds	1 September 2024	Incoming	Transfers	31 August 2025
	£	£	£	£
Education Authority	-	2,630	(2,630)	-
Department of Health	-	1,500	1,500	-
Halifax Foundation - Staff salaries	4,000	-	(4,000)	-
Early Years Pathway Fund	-	8,279	(6,899)	1,380
DAERA	-	834	834	-
John Moores Foundation	-	2,000	(2,000)	-
	<u>4,000</u>	<u>15,243</u>	<u>(17,863)</u>	<u>1,380</u>

Purposes of restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the note above.

10. Capital commitments

As at 31 August 2025, the charitable company had no capital commitments.

11. Transactions with trustees

The Trustees were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

The trustees attend meetings and carry out the business of the charitable company on a voluntary basis.

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Accounts

**Rascals Community Playgroup
(Company limited by guarantee)**

Trustees' report and financial statements

for the year ended 31 August 2024

Company number: NI036835

Northern Ireland charity number: NIC107314

**McFarland Arnold & Co
Chartered Accountants**

**Rascals Community Playgroup
(Company limited by guarantee)**

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**Rascals Community Playgroup
(Company limited by guarantee)**

**Legal and administrative information
for the year ended 31 August 2024**

Legal Status

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835. It is also recognised as a charity by HM Revenue & Customs under Reference Number XR19021. The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Trustees

Rachel Ballantine (appointed 1 October 2024)
Cathal McCullagh (appointed 3 June 2024)
Donna McCullagh (appointed 3 June 2024)
Roisin Smith (appointed 3 June 2024)
Steven Turner (appointed 3 June 2024)
Justine McCrory (resigned 23 May 2024)
Charlotte Lagan (resigned 23 May 2024)
Brenda Gormley (resigned 23 May 2024)
Helen Warnock (resigned 23 May 2024)

**Registered office
and business address**

62 Main Street
Gortin
Co Tyrone
BT79 8NH

Independent Examiners

McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
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BT78 4AA

Bankers

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BT78 1BJ

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2024**

The trustees present their report and the financial statements for the year ended 31 August 2024.

Directors

Officers of the charitable company, known as directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Charitable objects

The charitable company was established to advance and to promote the preservation and protection of health amongst children in the Gortin area of Co Tyrone. This is done by the provision of play facilities and recreation activities in the interests of social welfare with the object of enhancing the education and development of the children without distinctions of sex, race, political, religion or other opinions. The charitable company benefits the public by providing a high standard of preschool education for children below the compulsory school age.

The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Organisational structure

The trustees meet regularly, administer the charity and make all policy decisions.

Review of activities and achievements

The directors are aware that the number of children availing of the facilities needs to be maintained at the maximum level of 16 to ensure the future viability of the playgroup. They continue to fundraise and consider funding available.

Reserves

The results for the year are set out on page 5. The purposes of the funds are outlined in the notes to the financial statements.

Volunteers

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 11 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

Taxation

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR19021 and therefore is exempt from corporation tax.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2024**

Company law and charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the trustees on 28 May 2025 and signed on its behalf by

Signature: 

Name (in block capitals): RACHAEL BAWANTINE
Trustee

**Rascals Community Playgroup
(Company limited by guarantee)**

Independent examiner's report to the trustees on the unaudited financial statements of Rascals Community Playgroup for the year ended 31 August 2024.

We report on the financial statements of Rascals Community Playgroup for the year ended 31 August 2024 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Companies Act 2006. Having satisfied ourselves that the charitable company is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:-

- examine the financial statements under section 65 of the Charities Act (NI) 2008.
- 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 (NI) 2008
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 and our 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements 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 financial statements 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 financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.



Chartered Accountants

Dated: 28 May 2025.

**McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA**

Rascals Community Playgroup
(Company limited by guarantee)

Statement of financial activities
for the year ended 31 August 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources					
Donations & fundraising		13,470	-	13,470	4,678
Registration		280	-	280	220
Family subscriptions including pre-preschool		7,601	-	7,601	3,895
Education authority	4	29,395	1,292	30,687	29,773
Other grants	4	-	4,300	4,300	925
Income from investments		265	-	265	50
Total incoming resources		<u>51,011</u>	<u>5,592</u>	<u>56,603</u>	<u>39,541</u>
Resources expended					
Staff costs		31,890	-	31,890	32,912
Employer pension costs		1,296	-	1,296	990
Staff training		230	-	230	10
Recruitment costs		337	-	337	-
Rent paid		2,000	-	2,000	2,500
Insurance		727	-	727	655
Light and heat		2,691	-	2,691	1,877
Repairs and maintenance		104	-	104	302
Printing, postage and stationery		247	-	247	173
Telephone and internet access		1,008	-	1,008	885
Resources		1,073	1,292	2,365	3,585
Fundraising expenses		2,104	-	2,104	-
Family fun day expenses		599	300	899	-
Milk & provisions		1,229	-	1,229	1,298
Early years fees		143	-	143	536
Early years consultant		1,265	-	1,265	214
Accountancy fees		1,536	-	1,536	696
General expenses		48	-	48	43
Interest and charges		106	-	106	30
Total resources expended		<u>(48,633)</u>	<u>(1,592)</u>	<u>(50,225)</u>	<u>(46,278)</u>
Net movement in funds		2,378	4,000	6,378	(6,737)
Total funds brought forward		<u>3,844</u>	-	<u>3,844</u>	<u>10,581</u>
Total funds carried forward		<u><u>6,222</u></u>	<u><u>4,000</u></u>	<u><u>10,222</u></u>	<u><u>3,844</u></u>

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Balance sheet
as at 31 August 2024**

		2024		2023	
Notes	£	£	£	£	£
Current assets					
Cash at bank and in hand		14,766		6,480	
		14,766		6,480	
Creditors: amounts falling due within one year					
	6	(4,544)		(2,636)	
Net current assets			10,222		3,844
Net assets			10,222		3,844
Funds					
Unrestricted funds	8		6,222		3,844
Restricted funds	9		4,000		-
			10,222		3,844

The company is registered as a private limited company in Northern Ireland under Registration Number NI036835.

The trustees' statements required by Section 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

**Rascals Community Playgroup
(Company limited by guarantee)**

Balance sheet (continued)

**Trustees' statements required by Section 475 (2) and (3)
for the year ended 31 August 2024**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2024 and

(c) that we acknowledge our responsibility for:

(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006,

(2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland') and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Board on 28 May 2025 and signed on its behalf by

Signature:

R. Ballantine

R. Smith

Name (in block capitals):

RACHEL BALLANTINE
Trustee

ROSIN SMITH
Trustee

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2024**

1. General information

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835 and registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under Registration Number NIC 107314. The address of the registered office is 62 Main Street, Gortin, Co Tyrone, BT79 8NH.

2. Statement of compliance

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland') and in accordance with the Companies Act 2006.

3. Accounting policies

3.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland')

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

3.2. Incoming resources

All income is included in full in the Statement of Financial Activities when receivable.

Income from investments is included in the year in which it is received.

3.3. Resources expended

Resources expended are recognised in the year in which they are incurred.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

3.4. Fund accounting

Unrestricted funds relate to general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2024**

3.5 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.

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.

3.6. Taxation

The charitable company is registered as a charity for tax purposes under reference NIC107314.

As a charitable company, Rascals Community Playgroup is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the company for the year ended 31 August 2024.

4. Grant income

	Unrestricted funds £	Restricted funds £	2024 £	2023 £
Education Authority - PEGS	28,595	-	28,595	23,861
Education Authority - other	800	1,292	2,092	5,912
Halifax	-	4,000	4,000	-
Fermanagh & Omagh District Council	-	300	300	925
	29,395	5,592	34,987	30,698

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2024**

5. Employees

Number of employees

	2024	2023
	Number	Number
The average monthly numbers of employees (including the trustees) during the year were:	<u>6</u>	<u>6</u>
Employer pension costs	<u>1,296</u>	<u>990</u>

6. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	<u>4,544</u>	<u>2,636</u>

7. Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total funds
	£	£	£
Fund balances at 31 August 2024 as represented by:			
Current assets	10,766	4,000	14,766
Current liabilities	(4,544)	-	(4,544)
	<u>6,222</u>	<u>4,000</u>	<u>10,222</u>

8. Unrestricted funds

	1 September 2023	Incoming	Outgoing	31 August 2024
	£	£	£	£
General fund	3,844	50,041	(47,663)	6,222
	<u>3,844</u>	<u>50,041</u>	<u>(47,663)</u>	<u>6,222</u>

Purposes of unrestricted funds

General funds are funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2024**

9. Restricted funds	1 September 2023	Incoming	Outgoing	31 August 2024
	£	£	£	£
EA - Getting ready to learn	-	500	(500)	-
EA - Extended services	-	792	(792)	-
Halifax Foundation - Staff salaries	-	4,000	-	4,000
Fermanagh & Omagh District Council - Family fun day	-	300	(300)	-
	<u>-</u>	<u>5,592</u>	<u>(1,592)</u>	<u>4,000</u>
	<u>-</u>	<u>5,592</u>	<u>(1,592)</u>	<u>4,000</u>

Purposes of restricted funds

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds is charged against the specific fund. The aim and use of each restricted fund is set out in the note above.

10. Capital commitments

As at 31 August 2024, the charitable company had no capital commitments.

11. Transactions with trustees

The Trustees were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

The trustees attend meetings and carry out the business of the charitable company on a voluntary basis.

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Accounts

**Rascals Community Playgroup
(Company limited by guarantee)**

Trustees' report and financial statements

for the year ended 31 August 2023

Company number: NI036835

Northern Ireland charity number: NIC107314

**Rascals Community Playgroup
(Company limited by guarantee)**

**Contents
for the year ended 31 August 2023**

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**Rascals Community Playgroup
(Company limited by guarantee)**

**Legal and administrative information
for the year ended 31 August 2023**

Legal Status

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835. It is also recognised as a charity by HM Revenue & Customs under Reference Number XR19021. The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Trustees

Susan Cooke (resigned 3 October 2022)
Justine McCrory
Charlotte Lagan
Brenda Gormley
Helen Warnock

**Registered office
and business address**

62 Main Street
Gortin
Co Tyrone
BT79 8NH

Independent Examiners

McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA

Bankers

Ulster Bank
14 High Street
Omagh
Co Tyrone
BT78 1BJ

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2023**

The trustees present their report and the financial statements for the year ended 31 August 2023.

Directors

Officers of the charitable company, known as directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Charitable objects

The charitable company was established to advance and to promote the preservation and protection of health amongst children in the Gortin area of Co Tyrone. This is done by the provision of play facilities and recreation activities in the interests of social welfare with the object of enhancing the education and development of the children without distinctions of sex, race, political, religion or other opinions. The charitable company benefits the public by providing a high standard of preschool education for children below the compulsory school age.

The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Organisational structure

The trustees meet regularly, administer the charity and make all policy decisions.

Review of activities and achievements

The directors are aware that the number of children availing of the facilities needs to be maintained at the maximum level of 16 to ensure the future viability of the playgroup. They continue to fundraise and consider funding available.

Reserves

The results for the year are set out on page 5. The purposes of the funds are outlined in the notes to the financial statements.

Volunteers

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 10 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

Taxation

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR19021 and therefore is exempt from corporation tax.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2023**

Company law and charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the trustees on 23 January 2024 and signed on its behalf by

Signature: Helen Wamock

Name (in block capitals): Helen Wamock
Trustee

**Rascals Community Playgroup
(Company limited by guarantee)**

Independent examiner's report to the trustees on the unaudited financial statements of Rascals Community Playgroup for the year ended 31 August 2023.

We report on the financial statements of Rascals Community Playgroup for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Companies Act 2006. Having satisfied ourselves that the charitable company is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:-

- examine the financial statements under section 65 of the Charities Act (NI) 2008.
- 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 (NI) 2008
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 and our 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements 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 financial statements 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 financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McFarland Arnold & Co.

Chartered Accountants

Dated: *24 January 2024*

**McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA**

**Rascals Community Playgroup
(Company limited by guarantee)**

**Statement of financial activities
for the year ended 31 August 2023**

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources				
Donations & fundraising	4,678	-	4,678	3,012
Registration	220	-	220	320
Family subscriptions including pre-preschool	3,895	-	3,895	3,000
Education authority	26,861	2,912	29,773	38,768
Other grants	470	455	925	2,000
Income from investments	50	-	50	18
Total incoming resources	<u>36,174</u>	<u>3,367</u>	<u>39,541</u>	<u>47,118</u>
Resources expended				
Staff costs	32,912	-	32,912	34,032
Employer pension costs	990	-	990	990
Staff training	10	-	10	120
Rent payable	2,500	-	2,500	1,500
Insurance	655	-	655	868
Light and heat	1,877	-	1,877	569
Repairs and maintenance	302	-	302	414
Printing, postage and stationery	173	-	173	150
Telephone and internet access	885	-	885	970
Resources	218	3,367	3,585	9,650
Milk & provisions	1,298	-	1,298	1,716
Early Years fees	536	-	536	523
Early years consultant	(214)	-	(214)	1,117
Legal and professional	-	-	-	360
Accountancy fees	696	-	696	600
General expenses	43	-	43	234
Interest and charges	30	-	30	-
Total resources expended	<u>(42,911)</u>	<u>(3,367)</u>	<u>(46,278)</u>	<u>(53,813)</u>
Net movement in funds	<u>(6,737)</u>	<u>-</u>	<u>(6,737)</u>	<u>(6,695)</u>
Total funds brought forward	<u>10,581</u>	<u>-</u>	<u>10,581</u>	<u>17,276</u>
Total funds carried forward	<u><u>3,844</u></u>	<u><u>-</u></u>	<u><u>3,844</u></u>	<u><u>10,581</u></u>

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Balance sheet
as at 31 August 2023**

		2023		2022	
Notes	£	£	£	£	£
Current assets					
Cash at bank and in hand		6,480		11,778	
		6,480		11,778	
Creditors: amounts falling due within one year	6	(2,636)		(1,197)	
Net current assets			3,844		10,581
Net assets			3,844		10,581
Funds					
Unrestricted funds	8		3,844		10,581
			3,844		10,581

The company is registered as a private limited company in Northern Ireland under Registration Number NI036835.

The trustees' statements required by Section 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

**Rascals Community Playgroup
(Company limited by guarantee)**

Balance sheet (continued)

**Trustees' statements required by Section 475 (2) and (3)
for the year ended 31 August 2023**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2023 and

(c) that we acknowledge our responsibility for:

(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006,

(2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland') and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Board on 23 January 2024 and signed on its behalf by

Signature:

Helen Wamock

Justine McCrory

Name (in block capitals):

Helen Wamock
Trustee

Justine McCrory
Trustee

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

Rascals Community Playgroup
(Company limited by guarantee)

Notes to the financial statements
for the year ended 31 August 2023

1. General information

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835 and registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under Registration Number NIC 107314. The address of the registered office is 62 Main Street, Gortin, Co Tyrone, BT79 8NH.

2. Statement of compliance

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland') and in accordance with the Companies Act 2006.

3. Accounting policies

3.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland')

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

3.2. Incoming resources

All income is included in full in the Statement of Financial Activities when received.

Income from investments is included in the year in which it is received.

3.3. Resources expended

Resources expended are recognised in the year in which they are paid.

Support costs are those costs incurred directly in support of expenditure on the objects of the charity and include project management.

3.4. Fund accounting

Unrestricted funds relate to general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2023**

3.5 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.

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.

3.6. Taxation

The charitable company is registered as a charity for tax purposes under reference NIC107314.

As a charitable company, Rascals Community Playgroup is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the company for the year ended 31 August 2023.

4. Grant income

	Unrestricted funds	Restricted funds	2023	2022
	£	£	£	£
Education Authority - PEG's	23,861	-	23,861	31,016
Education Authority - other	3,000	2,912	5,912	7,752
Other small grants	470	455	925	2,000
	<u>27,331</u>	<u>3,367</u>	<u>30,698</u>	<u>40,768</u>

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2023**

5. Employees

Number of employees

	2023	2022
	Number	Number
The average monthly numbers of employees (including the trustees) during the year were:	6	7
Employer pension costs	990	990

6. Creditors: amounts falling due within one year

	2023	2022
	£	£
Bank overdraft	-	1,197
Accruals and deferred income	2,636	-
	2,636	1,197

7. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 August 2023 as represented by:		
Current assets	6,480	6,480
Current liabilities	(2,636)	(2,636)
	3,844	3,844

8. Unrestricted funds

	1 September 2022	Incoming	Outgoing	31 August 2023
	£	£	£	£
General fund	10,581	36,174	(42,911)	3,844
	10,581	36,174	(42,911)	3,844

Purposes of unrestricted funds

General funds are funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2023**

9. Capital commitments

As at 31 August 2023, the charitable company had no capital commitments.

10. Transactions with trustees

The Trustees were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

The trustees attend meetings and carry out the business of the charitable company on a voluntary basis.

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Annual report

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2023**

The trustees present their report and the financial statements for the year ended 31 August 2023.

Directors

Officers of the charitable company, known as directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Charitable objects

The charitable company was established to advance and to promote the preservation and protection of health amongst children in the Gortin area of Co Tyrone. This is done by the provision of play facilities and recreation activities in the interests of social welfare with the object of enhancing the education and development of the children without distinctions of sex, race, political, religion or other opinions. The charitable company benefits the public by providing a high standard of preschool education for children below the compulsory school age.

The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Organisational structure

The trustees meet regularly, administer the charity and make all policy decisions.

Review of activities and achievements

The directors are aware that the number of children availing of the facilities needs to be maintained at the maximum level of 16 to ensure the future viability of the playgroup. They continue to fundraise and consider funding available.

Reserves

The results for the year are set out on page 5. The purposes of the funds are outlined in the notes to the financial statements.

Volunteers

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 10 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

Taxation

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR19021 and therefore is exempt from corporation tax.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2023**

Company law and charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the trustees on 23 January 2024 and signed on its behalf by

Signature:

Helen Warnock

Name (in block capitals):

Helen Warnock
Trustee

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Annual return

**Rascals Community Playgroup
(Company limited by guarantee)**

Independent examiner's report to the trustees on the unaudited financial statements of Rascals Community Playgroup for the year ended 31 August 2023.

We report on the financial statements of Rascals Community Playgroup for the year ended 31 August 2023 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Companies Act 2006. Having satisfied ourselves that the charitable company is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:-

- examine the financial statements under section 65 of the Charities Act (NI) 2008.
- 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 (NI) 2008
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 and our 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements 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 financial statements 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 financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McFarland Arnold & Co.

Chartered Accountants

Dated: *24 January 2024*

**McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA**

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Accounts

**Rascals Community Playgroup
(Company limited by guarantee)**

Trustees' report and financial statements

for the year ended 31 August 2022

Company number: NI036835

Northern Ireland charity number: NIC107314

**McFarland Arnold & Co
Chartered Accountants**

**Rascals Community Playgroup
(Company limited by guarantee)**

**Contents
for the year ended 31 August 2022**

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Statement of financial activities	5
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Notes to the financial statements	8 - 11

**Rascals Community Playgroup
(Company limited by guarantee)**

**Legal and administrative information
for the year ended 31 August 2022**

Legal Status

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835. It is also recognised as a charity by HM Revenue & Customs under Reference Number XR19021. The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Trustees

Susan Cooke (resigned 3 October 2022)
Justine McCrory
Charlotte Lagan
Brenda Gormley
Helen Warnock

**Registered office
and business address**

62 Main Street
Gortin
Co Tyrone
BT79 8NH

Independent Examiners

McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA

Bankers

Ulster Bank
14 High Street
Omagh
Co Tyrone
BT78 1BJ

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2022**

The trustees present their report and the financial statements for the year ended 31 August 2022.

Directors

Officers of the charitable company, known as directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Charitable objects

The charitable company was established to advance and to promote the preservation and protection of health amongst children in the Gortin area of Co Tyrone. This is done by the provision of play facilities and recreation activities in the interests of social welfare with the object of enhancing the education and development of the children without distinctions of sex, race, political, religion or other opinions. The charitable company benefits the public by providing a high standard of preschool education for children below the compulsory school age.

The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Organisational structure

The trustees meet regularly, administer the charity and make all policy decisions.

Review of activities and achievements

The directors are pleased with the number of children availing of the facilities during the year and the level of activities has returned to pre covid position.

Reserves

The results for the year are set out on page 5. The purposes of the funds are outlined in the notes to the financial statements.

Volunteers

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 10 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

Taxation

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR19021 and therefore is exempt from corporation tax.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2022**

Company law and charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

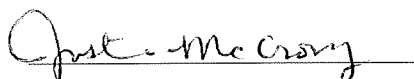
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the trustees on 26 May 2023 and signed on its behalf by

Signature:



Name (in block capitals):

JUSTINE MCCORRY
Trustee

**Rascals Community Playgroup
(Company limited by guarantee)**

Independent examiner's report to the trustees on the unaudited financial statements of Rascals Community Playgroup for the year ended 31 August 2022.

We report on the financial statements of Rascals Community Playgroup for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Companies Act 2006. Having satisfied ourselves that the charitable company is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:-

- examine the financial statements under section 65 of the Charities Act (NI) 2008.
- 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 (NI) 2008
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 and our 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements 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 financial statements 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 financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McFarland Arnold & Co.

Chartered Accountants

Dated: *26 May 2023*

**McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
Co Tyrone
BT78 4AA**

Rascals Community Playgroup
(Company limited by guarantee)

Statement of financial activities
for the year ended 31 August 2022

	Unrestricted funds £	Restricted funds £	2022 Total £	2021 Total £
Incoming resources				
Donations & fundraising	3,012	-	3,012	1,322
Registration	320	-	320	440
Family subscriptions	3,000	-	3,000	3,409
Education authority	33,400	5,368	38,768	56,247
Early Years	-	-	-	686
Other grants	-	2,000	2,000	3,000
Income from investments	18	-	18	22
Total incoming resources	<u>39,750</u>	<u>7,368</u>	<u>47,118</u>	<u>65,126</u>
Resources expended				
Staff costs	34,032	-	34,032	36,284
Employer pension costs	990	-	990	685
Staff training	120	-	120	58
Rent payable	1,500	-	1,500	2,500
Insurance	868	-	868	868
Light and heat	569	-	569	671
Repairs and maintenance	414	-	414	7,874
Printing, postage and stationery	150	-	150	114
Telephone and internet access	970	-	970	927
Resources	2,282	7,368	9,650	7,900
Milk & provisions	1,716	-	1,716	2,462
Early Years fees	523	-	523	415
Early years consultant	1,117	-	1,117	2,380
Legal and professional	360	-	360	-
Accountancy fees	600	-	600	600
General expenses	234	-	234	193
Total resources expended	<u>(46,445)</u>	<u>(7,368)</u>	<u>(53,813)</u>	<u>(63,931)</u>
Net movement in funds	<u>(6,695)</u>	<u>-</u>	<u>(6,695)</u>	<u>1,195</u>
Total funds brought forward	<u>17,276</u>	<u>-</u>	<u>17,276</u>	<u>16,081</u>
Total funds carried forward	<u><u>10,581</u></u>	<u><u>-</u></u>	<u><u>10,581</u></u>	<u><u>17,276</u></u>

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Balance sheet
as at 31 August 2022**

		2022		2021	
Notes	£	£	£	£	£
Current assets					
Cash at bank and in hand		11,778		17,276	
		11,778		17,276	
Creditors: amounts falling due within one year	6	(1,197)		-	
Net current assets			10,581		17,276
Net assets			10,581		17,276
Funds					
Unrestricted funds	8		10,581		14,827
Restricted funds			-		2,449
			10,581		17,276

The company is registered as a private limited company in Northern Ireland under Registration Number NI036835.

The trustees' statements required by Section 475 (2) and (3) are shown on the following page which forms part of this Balance Sheet.

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

**Rascals Community Playgroup
(Company limited by guarantee)**

Balance sheet (continued)

**Trustees' statements required by Section 475 (2) and (3)
for the year ended 31 August 2022**

In approving these financial statements as trustees of the company we hereby confirm:

(a) that for the year stated above the company was entitled to the exemption conferred by Section 477 of the Companies Act 2006

(b) that no notice has been deposited at the registered office of the company pursuant to Section 476 of the Companies Act 2006 requesting that an audit be conducted for the year ended 31 August 2022 and

(c) that we acknowledge our responsibility for:

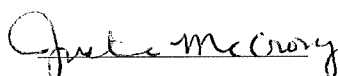
(1) ensuring that the company keeps accounting records which comply with Section 386 of the Companies Act 2006,

(2) preparing financial statements which give a true and fair view of the state of the affairs of the company as at the end of the financial year and of its profit or loss for the year then ended in accordance with the requirements of Section 393 of the Companies Act 2006 and which otherwise comply with the provisions of the Companies Act 2006 relating to the financial statements, so far as applicable to the company.

These financial statements are prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland') and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

The financial statements were approved by the Board on 26 May 2023 and signed on its behalf by

Signature:





Name (in block capitals):

JUSTINE MCCRORY
Trustee

Helen Warnock
Trustee

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2022**

1. General information

The company is a private limited company, limited by guarantee, which was incorporated under the Companies (Northern Ireland) Order 1986 under Registration Number NI036835 and registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under Registration Number NIC 107314. The address of the registered office is 62 Main Street, Gortin, Co Tyrone, BT79 8NH.

2. Statement of compliance

These financial statements have been prepared in compliance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland') and in accordance with the Companies Act 2006.

3. Accounting policies

3.1. Basis of preparation

The financial statements are prepared under the historical cost convention and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland')

The charity has taken advantage of the exemption in FRS 102 Section 1A from the requirement to produce a cashflow statement because it is a small charity.

The presentation currency of these financial statements is sterling.

3.2. Incoming resources

All income is included in full in the Statement of Financial Activities when received.

Income from investments is included in the year in which it is received.

3.3. Resources expended

Resources expended are recognised in the year in which they are paid.

3.4. Fund accounting

Unrestricted funds relate to general funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2022**

3.5 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.

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.

3.6. Taxation

The charitable company is registered as a charity for tax purposes under reference NIC107314.

As a charitable company, Rascals Community Playgroup is exempt from tax on income and gains falling within Section 505 of the Taxes Act 1988 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have therefore arisen for the company for the year ended 31 August 2022.

4. Grant income

	Unrestricted funds £	Restricted funds £	2022 £	2021 £
Education Authority	33,400	5,368	38,768	56,247
Early Years	-	-	-	686
Other small grants	-	2,000	2,000	3,000
	33,400	7,368	40,768	59,933

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2022**

5. Employees

Number of employees

	2022	2021
	Number	Number
The average monthly numbers of employees (including the trustees) during the year were:	<u>7</u>	<u>8</u>
Employer pension costs	<u>990</u>	<u>685</u>

6. Creditors: amounts falling due within one year

	2022	2021
	£	£
Bank overdraft	<u>1,197</u>	<u>-</u>

7. Analysis of net assets between funds

	Unrestricted funds	Total funds
	£	£
Fund balances at 31 August 2022 as represented by:		
Current assets	<u>11,778</u>	<u>11,778</u>
	<u>11,778</u>	<u>11,778</u>

8. Unrestricted funds

	1 September 2021	Incoming	Outgoing	31 August 2022
	£	£	£	£
General fund	<u>17,276</u>	<u>39,750</u>	<u>(46,445)</u>	<u>10,581</u>
	<u>17,276</u>	<u>39,750</u>	<u>(46,445)</u>	<u>10,581</u>

Purposes of unrestricted funds

General funds are funds which are available for use at the discretion of the directors in furtherance of the general objectives of the charity and which have not been designated for other purposes.

9. Capital commitments

As at 31 August 2022, the charitable company had no capital commitments.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Notes to the financial statements
for the year ended 31 August 2022**

10. Transactions with trustees

The Trustees were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

The trustees attend meetings and carry out the business of the charitable company on a voluntary basis.

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Annual report

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2022**

The trustees present their report and the financial statements for the year ended 31 August 2022.

Directors

Officers of the charitable company, known as directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Charitable objects

The charitable company was established to advance and to promote the preservation and protection of health amongst children in the Gortin area of Co Tyrone. This is done by the provision of play facilities and recreation activities in the interests of social welfare with the object of enhancing the education and development of the children without distinctions of sex, race, political, religion or other opinions. The charitable company benefits the public by providing a high standard of preschool education for children below the compulsory school age.

The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Organisational structure

The trustees meet regularly, administer the charity and make all policy decisions.

Review of activities and achievements

The directors are pleased with the number of children availing of the facilities during the year and the level of activities has returned to pre covid position.

Reserves

The results for the year are set out on page 5. The purposes of the funds are outlined in the notes to the financial statements.

Volunteers

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 10 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

Taxation

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR19021 and therefore is exempt from corporation tax.

Statement of trustees' responsibilities

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and regulations.

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2022**

Company law and charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

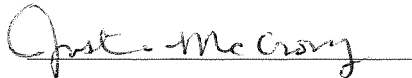
The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the trustees on 26 May 2023 and signed on its behalf by

Signature:



Name (in block capitals):

JUSTINE MCCRORY
Trustee

Rascals Community Playgroup

Northern Ireland - Charity number 107314

Annual return

**Rascals Community Playgroup
(Company limited by guarantee)**

Independent examiner's report to the trustees on the unaudited financial statements of Rascals Community Playgroup for the year ended 31 August 2022.

We report on the financial statements of Rascals Community Playgroup for the year ended 31 August 2022 which comprise the statement of financial activities, the balance sheet and the related notes.

Respective responsibilities of trustees and examiner

As the charity's trustees (and also the directors of the company for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Companies Act 2006. Having satisfied ourselves that the charitable company is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to:-

- examine the financial statements under section 65 of the Charities Act (NI) 2008.
- 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 (NI) 2008
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity financial statements as required under section 65 of the Charities Act (NI) 2008 and our 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 (NI) 2008. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as charity trustees concerning any such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with section 386 of the Companies Act 2006.
2. That the financial statements do not accord with those accounting records.
3. That the financial statements 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 financial statements 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 financial statements to be reached.

Independent examiner's statement

We have completed our 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, we have found no matters that require drawing to your attention.

McFarland Arnold & Co.

Chartered Accountants

Dated: *26 May 2023*

**McFarland Arnold & Co
Chartered Accountants
8 Main Street
Newtownstewart
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BT78 4AA**