

# Little Smarties Pre-School

Northern Ireland · Charity number 108554

## Details

Status	Received
Registered	2022-06-08
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	3A Gillaroo Court Main Street Garrison Bt93 4er BT93 4ER
Phone	02868659873
Email	<a href="mailto:littlesmartiespreschool@btinternet.com">littlesmartiespreschool@btinternet.com</a>
Website	not applicable

## Activities

**Purposes:** It is our aim: (a) Provision of play group that provides educational and recreational facilities for pre-school children in and round Garrison to improve children's education, development, health and wellbeing (b) To achieve an environment in which children can be respected as individuals and in which the varied experiences of our children can enrich the life of our preschool (c) Support the values and principles of Early Years

**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),Voluntary and community sector

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£43,947	£57,374	£0	5

## Trustees

Name	Role	Appointed
Ide O'hara		
Michelle Leonard		
Mr Brian Mccabe		
Mr Cathal Crowley		
Mr Daryl Thompson		
Mrs Aisling Tiffoney		
Mrs Ciara Keown		
Mrs Emer Keaney		
Shannon Heron		
Sinead Thompson		

**Little Smarties Pre-School**

Northern Ireland - Charity number 108554

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# Accounts

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**Little Smarties Playgroup**

**Accounts**

**for the year ended 31 August 2024**

## **Little Smarties Playgroup**

### **Information**

**Accountants**

Gerard O'Brien & Co.  
Accountants  
27 Main Street,  
Belleek,  
Co. Fermanagh.  
BT93 3FY

**Business address**

Gillaroo Court  
Garrison  
Co.Fermanagh

**Bankers**

Bank of Ireland  
Main Street,  
Belleek,  
Co. Fermanagh.  
BT93 3FY

## Little Smarties Playgroup

### Income & Expenditure account for the year ended 31 August 2024

	2024		2023	
	£	£	£	£
<b>Income</b>				
Parents fees		2,500		1,357
Fundraising - Cash for clobber		349		200
EA - PEAGS places		29,699		26,995
Fundraising		6,422		15,504
Other Income		-		50
Revenue grants		2,734		3,673
Engage Funding		-		2,377
Amortisation of capital grants		2,243		2,371
		43,947		52,527
<b>Expenses</b>				
Wages and salaries	35,765		31,467	
Early years specialist	1,250		270	
Local shopping bills	1,255		1,678	
Educational supplies	3,862		2,977	
Educational activities	452		546	
Catering	668		825	
Staff Cover	-		375	
Staff training	3,540		106	
Insurance	965		864	
Light and heat	1,505		1,321	
Repairs and maintenance	1,811		1,729	
Postage and stationery	308		280	
Advertising	569		1,237	
Telephone and fax	1,207		1,124	
Computer costs	121		75	
Subscription	54		-	
Room Hire	180		170	
Travelling and subsistence	-		70	
Legal and professional fees	45		90	
Accountancy	420		420	
Bank charges	204		236	
Sundry expenses	(4)		1	
Depreciation on freehold property	1,655		1,724	
Depreciation on FF & Equipment	1,542		1,806	
		(57,374)		(49,391)
<b>Net (loss)/profit</b>		(13,427)		3,136

## Little Smarties Playgroup

### Balance sheet as at 31 August 2024

	Notes	2024		2023	
		£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		49,793		52,989
<b>Current assets</b>					
Debtors	3	2,620		105	
Cash at bank and in hand		9,402		22,372	
		<u>12,022</u>		<u>22,477</u>	
<b>Current liabilities (note 4)</b>					
Trade creditors		2,020		-	
Accruals		450		450	
		<u>2,470</u>		<u>450</u>	
<b>Net current assets</b>			<u>9,552</u>		<u>22,027</u>
<b>Total assets less current liabilities</b>			59,345		75,016
Long-term liabilities	5		<u>(41,709)</u>		<u>(43,953)</u>
<b>Net assets</b>			<u><u>17,636</u></u>		<u><u>31,063</u></u>
<b>Capital account</b>					
Brought forward at 1 September 2023			31,063		27,927
(Loss)/profit for the year			<u>(13,427)</u>		<u>3,136</u>
			<u><u>17,636</u></u>		<u><u>31,063</u></u>

I approve these accounts and confirm that I have made available all relevant records and information for their preparation.

Michelle Leonard - Chairperson

Date:

29/6/25



**Little Smarties Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2024**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

**1.2. Revenue grants**

Revenue grant receipts comprise the following; Callagheen Windfarm, Dept of Education - Childcare recovery sustainability fund, Dept of Education - Extended services programme

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight Line over 4% Reducing Balance years
Fixtures, fittings and equipment	-	20% Reducing Balance

**2. Tangible assets**

	<b>Land and buildings freehold</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 September 2023	70,555	26,099	96,654
At 31 August 2024	<u>70,555</u>	<u>26,099</u>	<u>96,654</u>
<b>Depreciation</b>			
At 1 September 2023	29,181	14,483	43,664
Charge for the year	<u>1,655</u>	<u>1,542</u>	<u>3,197</u>
At 31 August 2024	<u>30,836</u>	<u>16,025</u>	<u>46,861</u>
<b>Net book values</b>			
At 31 August 2024	<u>39,719</u>	<u>10,074</u>	<u>49,793</u>
At 31 August 2023	<u>41,374</u>	<u>11,616</u>	<u>52,990</u>

Tangible assets additions in the year include equipment funded by; DAERA Rural Micro Capital grant programme, Dept of Education Engage & Outdoor learning programmes, Fermanagh & Omagh District Council.

**3. Debtors**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>2,620</u>	<u>105</u>

**Little Smarties Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2024**

<b>4. Current liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Trade creditors	2,020	-
Accruals and deferred income	450	450
	<u>2,470</u>	<u>450</u>
	<u><u>2,470</u></u>	<u><u>450</u></u>
<b>5. Long-term liabilities</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Deferred Capital grants	41,709	43,953
	<u>41,709</u>	<u>43,953</u>
	<u><u>41,709</u></u>	<u><u>43,953</u></u>

**Little Smarties Pre-School**

Northern Ireland - Charity number 108554

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# Accounts

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**Little Smarties Playgroup**  
**Accounts**  
**for the year ended 31 August 2023**

## **Little Smarties Playgroup**

### **Information**

<b>Accountants</b>	Gerard O'Brien & Co. Accountants 27 Main Street, Belleek, Co. Fermanagh. BT93 3FY
<b>Business address</b>	Gillaroo Court Garrison Co.Fermanagh
<b>Bankers</b>	Bank of Ireland Main Street, Belleek, Co. Fermanagh. BT93 3FY

# Little Smarties Playgroup

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## Little Smarties Playgroup

### Accountants' Report on the Unaudited Accounts to Little Smarties Playgroup

As described on page 3 you have approved the accounts for the year ended 31 August 2023 set out on pages 2 to 5. In accordance with your instructions we have compiled these unaudited accounts from the accounting records and information and explanations supplied to us.



Gerard O'Brien & Co.

Accountants  
27 Main Street,  
Belleek,  
Co. Fermanagh.  
BT93 3FY

## Little Smarties Playgroup

### Income & Expenditure account for the year ended 31 August 2023

	2023		2022	
	£	£	£	£
<b>Income</b>				
Parents fees		1,357		2,235
Fundraising - Cash for clobber		200		-
EA - PEAGS places		26,995		40,820
EA - SEN costs		-		10,254
Fundraising		15,504		1,156
Other Income		50		-
Revenue grants		3,673		2,961
COVID Grants		-		9,752
Engage Funding		2,377		4,720
Amortisation of capital grants		2,371		2,510
		52,527		74,408
<b>Expenses</b>				
Wages and salaries	31,467		52,947	
Early years specialist	270		900	
Local shopping bills	1,678		979	
Graduation expenses	-		519	
Uniforms	-		234	
Educational supplies	2,977		2,558	
Educational activities	546		1,060	
Catering	825		783	
Staff Cover	375		510	
Staff training	106		2,495	
Insurance	864		688	
Light and heat	1,321		928	
Repairs and maintenance	1,729		990	
Postage and stationery	280		23	
Advertising	1,237		-	
Telephone and fax	1,124		1,034	
Computer costs	75		75	
Room Hire	170		-	
Travelling and subsistence	70		-	
Legal and professional fees	90		-	
Accountancy	420		450	
Bank charges	236		137	
Sundry expenses	1		408	
School Trip	-		87	
Depreciation on freehold property	1,724		1,796	
Depreciation on FF & Equipment	1,806		2,018	
		(49,391)		(71,619)
<b>Net profit</b>		3,136		2,789

## Little Smarties Playgroup

### Balance sheet as at 31 August 2023

		2023		2022	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	2		52,989		56,298
<b>Current assets</b>					
Debtors	3	105		-	
Cash at bank and in hand		22,372		18,658	
		22,477		18,658	
<b>Current liabilities (note 4)</b>					
Other creditors		-		256	
Accruals		450		450	
		450		706	
<b>Net current assets</b>			22,027		17,952
<b>Total assets less current liabilities</b>			75,016		74,250
Long-term liabilities	5		(43,953)		(46,323)
<b>Net assets</b>			31,063		27,927
<b>Capital account</b>					
Brought forward at 1 September 2022			27,927		25,138
Profit for the year			3,136		2,789
			31,063		27,927

I approve these accounts and confirm that I have made available all relevant records and information for their preparation.



**Michelle Leonard - Chairperson**

**Date:**

7/8/24

**Little Smarties Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2023**

**1. Accounting policies**

**1.1. Accounting convention**

The accounts are prepared under the historical cost convention modified when necessary to include the revaluation of certain fixed assets.

**1.2. Revenue grants**

Revenue grant receipts comprise the following; Callagheen Windfarm, Dept of Education - Childcare recovery sustainability fund, Dept of Education - Extended services programme

**1.3. Tangible fixed assets and depreciation**

Depreciation is provided at rates calculated to write off the cost or valuation less residual value of each asset over its expected useful life, as follows:

Land and buildings	-	Straight Line over 4% Reducing Balance years
Fixtures, fittings and equipment	-	20% Reducing Balance

**2. Tangible assets**

	<b>Land and buildings freehold</b>	<b>Equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>			
At 1 September 2022	70,555	25,877	96,432
Additions	-	222	222
At 31 August 2023	<u>70,555</u>	<u>26,099</u>	<u>96,654</u>
<b>Depreciation</b>			
At 1 September 2022	27,458	12,677	40,135
Charge for the year	1,724	1,806	3,530
At 31 August 2023	<u>29,182</u>	<u>14,483</u>	<u>43,665</u>
<b>Net book values</b>			
At 31 August 2023	<u>41,373</u>	<u>11,616</u>	<u>52,989</u>
At 31 August 2022	<u>43,097</u>	<u>13,200</u>	<u>56,297</u>

Tangible assets additions in the year include equipment funded by; DAERA Rural Micro Capital grant programme, Dept of Education Engage & Outdoor learning programmes, Fermanagh & Omagh District Council.

**3. Debtors**

	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Other debtors	<u>105</u>	<u>-</u>

**Little Smarties Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2023**

<b>4. Current liabilities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Taxes and social security costs	-	256
Accruals and deferred income	450	450
	<u>450</u>	<u>706</u>
	<u><u>450</u></u>	<u><u>706</u></u>
<b>5. Long-term liabilities</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Deferred Capital grants	43,953	46,323
	<u>43,953</u>	<u>46,323</u>
	<u><u>43,953</u></u>	<u><u>46,323</u></u>

**Little Smarties Pre-School**

Northern Ireland - Charity number 108554

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# Annual report

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# **Little Smarties Pre-School**

*Charity Number 108554*

*3a Gillaroo Court, Garrison, BT93 4ER*

## **TRUSTEES ANNUAL REPORT**

**For the financial year ending 31/08/2023**

Trustees: Trustees for the period 01/09/2022 - 31/08/2023:

<b>Trustee</b>	<b>Role</b>
Michelle Leonard	Chairperson
Mr Brian McCabe	Vice Chairperson
Katie Carty	Secretary
Emma Keaney	Vice Secretary
Íde O Hara	Treasurer
Aisling Tiffoney	Fundraising Committee
Carla O Hara	Fundraising Committee
Ken Keane	Fundraising Committee

The Charity is an unincorporated association established under a constitution.

In fulfilling the public benefit requirement, the charity trustees have had regard to the Charity Commission for Northern Ireland's statutory public benefit guidance.

### **The purpose of this charity continues to be:**

- To provide a happy, safe, child centred, caring environment that is stimulating and challenging for children.
- To offer high quality pre-school care and education in partnership with parents to children in our setting which is appropriate to their stage of development and following the pre-school curriculum outlined by the Department of Education for Northern Ireland.

- To promote the rights of the child as set out by the UN Convention on the Rights of the Child (1991).
- To offer equality of opportunity to all children and families within our setting, showing mutual respect, tolerance and understanding at all times.
- Our Pupils & their families from Garrison & the neighbouring areas are the direct beneficiaries, they are at an advantage for availing of the pre-school education we provide, gaining social interaction with peers they will accompany into primary education. Hence improving confidence, social skills & intellectual/ cognitive stimulation

The information below sets out the activities we have carried out to further our purposes and fulfil the public benefit elements during the last 12 months.

### **Activities**

- As members of the Early Years Organisation and dedicated Early Years practitioners, children benefit from the implementation of a child centred approach to learning which is always play-based and focused on the individual needs of each child. As a result, children become confident in their learning and feel able to express themselves and their needs.
- Careful planning and organisation of play settings in order to provide for and extend learning.
- Careful observation of children's activities to facilitate assessment and planning for progression and continuity.
- Staff attend training on an ongoing basis to continually update and refresh their knowledge and qualifications.
- Ensuring that our curriculum and planning fully encapsulates the 6 identified areas of learning.
- Individual plans for children with needs are kept and observations are recorded of all children in order to accommodate our child-centred approach and focus on individual needs.
- Our activities do not lead to any harm The only private benefits arising from our purposes is that a trustee's family member may participate in the pre-school in the same manner as all other beneficiaries, or indeed that our Trustees may learn new skills as they take on roles on our management committee. This is purely incidental and necessary so that the benefit is available to all inhabitants of the area.

## **Achievements**

- Continued to provide high quality education and care.
- Continued to support the families of children attending our setting.
- Held the inaugural Little Smarties Tractor Run - a fundraising initiative which involved the entire community of Garrison and beyond. Not only did it prove to be a very successful and enjoyable family day out for the community, we also raised over £12,600 for the pre-school, and it has become a fixture in the community calendar.
- We also held very successful table quizzes, clothes collections and raffles throughout the year, keeping the Pre-School and its families to the fore as a vibrant and engaging group at the heart of the community.

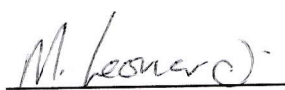
## **Finances**

A review of the charity's financial position confirms a successful year. The charity had receipts of £52,527 and payments of £49,391, giving a surplus for the year of £3,136. As numbers, and therefore PEG contributions, were relatively low – and many grants from previous years, ie COVID grants, had ceased – there was some concern that we may struggle to cover costs for the year. However, the substantial efforts put into fundraising initiatives paid off, and allowed us to keep a healthy bank balance. We are indebted to our community and local businesses who support the Pre-School year after year without fail, and allow it to thrive and flourish.

We also request a moderate monthly contribution from families of children attending to cover snacks.

Accounts are prepared to comply with the requirements of the Charity Commission for Northern Ireland

Signed on behalf of the Trustees by:

  
\_\_\_\_\_

Name: Michelle Leonard, Chairperson

Date:

**Little Smarties Pre-School**

Northern Ireland - Charity number 108554

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# Annual return

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# LITTLE SMARTIES PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT



NI Charity Commission  
2024

INDEPENDENT EXAMINER'S REPORT – LITTLE SMARTIES PLAYGROUP –  
NI CHARITY NUMBER 108554

Independent examiner's report to the Charity Trustees of Little Smarties Playgroup

I report on the accounts for the year ended 31 August 2023, which are attached to this report.

Respective responsibilities of Charity Trustees and Examiner

As the Charity's Trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (NI) 2008.

It is my responsibility to;

- Examine the accounts under section 65 of the Charities Act
- Follow the procedures laid down in the General Directions given by the Commission under section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention.

Basis of independent Examiner's Report

I have examined your Charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the General Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as Charity Trustees concerning such matters.

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

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

Independent Examiner's Statement

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

Name:

GERARD O'BRIEN & CO ACCOUNTANTS

A handwritten signature in blue ink, appearing to read 'Gerard O'Brien', is written over the printed name.

Relevant professional qualification or body:

ACCA

Address:

27 Main St, Belleek, Co. Fermanagh, BT93 3FY

Date: 6<sup>th</sup> June 2024