

**Company registration number:**

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Unaudited financial statements**

**31 May 2025**

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Contents**

	<b>Page</b>
Directors and other information	<b>1</b>
Directors report	<b>2</b>
Accountants report	<b>3</b>
Statement of comprehensive income	<b>4</b>
Statement of financial position	<b>5 - 6</b>
Notes to the financial statements	<b>7 - 10</b>

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Directors and other information**

**Directors**

Ms Donna Kelly  
Ms Caoimhe Keane

**Registered office**

Mullymesker  
Arney  
Enniskillen  
Fermanagh  
BT92 2AB

**Business address**

Tiny Tots Cross Community  
Playgroup  
Mullymesker  
Arney  
Enniskillen  
BT92 2A

**Accountants**

Gerard O'Brien & Co  
1 The Market Place  
Derrylin  
Enniskillen  
Co. Fermanagh  
BT92 9AN

**Bankers**

First Trust Bank  
2-4 East Bridge Street  
Enniskillen  
County Fermanagh  
BT74 7BT

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Directors report  
Year ended 31 May 2025**

The directors present their report and the unaudited financial statements of the company for the year ended 31 May 2025.

**Directors**

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

Ms Donna Kelly  
Ms Caoimhe Keane

**Small company provisions**

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

This report was approved by the board of directors on 18 February 2026 and signed on behalf of the board by:

Ms Donna Kelly  
Director

Ms Caoimhe Keane  
Director

**Tiny Tots Cross Community Playgroup**  
**Company limited by guarantee**

**Report to the board of directors on the preparation of the**  
**unaudited statutory financial statements of Tiny Tots Cross Community Playgroup**  
**Year ended 31 May 2025**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the financial statements of Tiny Tots Cross Community Playgroup for the year ended 31 May 2025 which comprise the statement of comprehensive income, statement of financial position and related notes from the company's accounting records and from information and explanations you have given us.

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

This report is made solely to the board of directors of Tiny Tots Cross Community Playgroup, as a body, in accordance with the terms of our engagement letter. Our work has been undertaken solely to prepare for your approval the financial statements of Tiny Tots Cross Community Playgroup and state those matters that we have agreed to state to the board of directors of Tiny Tots Cross Community Playgroup as a body, in this report in accordance with the requirements of the Association of Chartered Certified Accountants as detailed at [http://www.accaglobal.com/content/dam/ACCA\\_Global/Technical/fact/technical-factsheet-163.pdf](http://www.accaglobal.com/content/dam/ACCA_Global/Technical/fact/technical-factsheet-163.pdf). To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Tiny Tots Cross Community Playgroup and its board of directors as a body for our work or for this report.

It is your duty to ensure that Tiny Tots Cross Community Playgroup has kept adequate accounting records and to prepare statutory financial statements that give a true and fair view of the assets, liabilities, financial position and profit of Tiny Tots Cross Community Playgroup. You consider that Tiny Tots Cross Community Playgroup is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the financial statements of Tiny Tots Cross Community Playgroup. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory financial statements.

Gerard O'Brien & Co  
Accountants

1 The Market Place  
Derrylin  
Enniskillen  
Co. Fermanagh  
BT92 9AN

18 February 2026

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Statement of comprehensive income  
Year ended 31 May 2025**

	Note	2025 £	2024 £
<b>Turnover</b>		72,637	40,789
Cost of sales		-	-
Administrative expenses		(67,269)	(55,019)
<b>Operating profit/(loss)</b>		5,368	(14,230)
Other interest receivable and similar income		477	350
<b>Profit/(loss) before taxation</b>	<b>6</b>	5,845	(13,880)
Tax on profit/(loss)		-	-
<b>Profit/(loss) for the financial year and total comprehensive income</b>		5,845	(13,880)

All the activities of the company are from continuing operations.

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Statement of financial position  
31 May 2025**

	Note	2025 £	£	2024 £	£
<b>Fixed assets</b>					
Tangible assets	7	43,468		43,937	
			43,468		43,937
<b>Current assets</b>					
Cash at bank and in hand		41,185		34,523	
		41,185		34,523	
<b>Creditors: amounts falling due within one year</b>	8	(1,186)		(838)	
<b>Net current assets</b>			39,999		33,685
<b>Total assets less current liabilities</b>			83,467		77,622
<b>Net assets</b>			<u>83,467</u>		<u>77,622</u>
<b>Capital and reserves</b>					
Profit and loss account			83,467		77,622
<b>Members funds</b>			<u>83,467</u>		<u>77,622</u>

For the year ending 31 May 2025 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors responsibilities:

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

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

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Statement of financial position (continued)  
31 May 2025**

These financial statements were approved by the board of directors and authorised for issue on 18 February 2026, and are signed on behalf of the board by:

Ms Donna Kelly  
Director

Ms Caoimhe Keane  
Director

Company registration number:

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Notes to the financial statements  
Year ended 31 May 2025**

**1. General information**

The company is a private company limited by guarantee, registered in Northern Ireland. The address of the registered office is Tiny Tots Cross Community Playgroup, Mullymesker, Arney, Enniskillen, Fermanagh, BT92 2AB.

**2. Statement of compliance**

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

**3. Accounting policies**

**Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through profit or loss.

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

**Turnover**

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

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

**Taxation**

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

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

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

**Tiny Tots Cross Community Playgroup  
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**Notes to the financial statements (continued)  
Year ended 31 May 2025**

**Tangible assets**

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

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

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

**Depreciation**

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

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

**Impairment**

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

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

**Tiny Tots Cross Community Playgroup  
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**Notes to the financial statements (continued)  
Year ended 31 May 2025**

**Financial instruments**

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

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

Debt instruments are subsequently measured at amortised cost.

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

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

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

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

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

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

**Defined contribution plans**

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised in finance costs in profit or loss in the period in which it arises.

**4. Limited by guarantee**

The company is limited by guarantee and does not have a share capital.

**5. Employee numbers**

The average number of persons employed by the company during the year amounted to 4 (2024: 3).

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Notes to the financial statements (continued)  
Year ended 31 May 2025**

**6. Profit/loss before taxation**

Profit/loss before taxation is stated after charging/(crediting):

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Depreciation of tangible assets	819	776
	<u>819</u>	<u>776</u>

**7. Tangible assets**

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 1 June 2024	50,467	50,467
Additions	350	350
<b>At 31 May 2025</b>	<u>50,817</u>	<u>50,817</u>
<b>Depreciation</b>		
At 1 June 2024	6,530	6,530
Charge for the year	819	819
<b>At 31 May 2025</b>	<u>7,349</u>	<u>7,349</u>
<b>Carrying amount</b>		
<b>At 31 May 2025</b>	<u>43,468</u>	<u>43,468</u>
At 31 May 2024	<u>43,937</u>	<u>43,937</u>

**8. Creditors: amounts falling due within one year**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Social security and other taxes	586	348
Other creditors	600	490
	<u>1,186</u>	<u>838</u>

**Tiny Tots Cross Community Playgroup  
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**The following pages do not form part of the statutory accounts.**

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Detailed income statement  
Year ended 31 May 2025**

	2025 £	2024 £
<b>Turnover</b>		
PEAGS fees	56,685	30,742
Donations	4,956	2,475
Fundraising events	4,334	5,772
Fermanagh Trust - grant	1,250	1,800
Halifax Foundation	4,000	-
DAERA	612	-
Other income	800	-
	72,637	40,789
<b>Gross profit</b>	72,637	40,789
<b>Gross profit percentage</b>	100.0%	100.0%
<b>Overheads</b>		
<b>Administrative expenses</b>		
Wages	(53,132)	(40,082)
Staff pension costs	(1,170)	(2,875)
Staff vouchers	(209)	-
Room hire	-	(100)
Rates	(96)	(190)
Insurance	(646)	(575)
Education activities	(1,550)	(478)
Early years	(2,221)	(1,932)
Light heat & water	(2,114)	(2,045)
Cleaning	-	(50)
Repairs and renewals	(1,430)	(2,092)
Groceries	(1,516)	(1,823)
Stationery & consumables	(303)	(20)
Telephone	(515)	(478)
Hall rental	(200)	-
Accountancy	(698)	(490)
Bank charges	(288)	(262)
Miscellaneous	(2)	(1)
Subscriptions	(360)	(750)
Amortisation on short leasehold	(819)	(776)
	(67,269)	(55,019)
<b>Operating profit/(loss)</b>	5,368	(14,230)
<b>Operating profit/(loss) percentage</b>	7.4%	34.9%
Other interest receivable and similar income	477	350
<b>Profit/(loss) before taxation</b>	5,845	(13,880)

**Tiny Tots Cross Community Playgroup  
Company limited by guarantee**

**Detailed income statement (continued)  
Year ended 31 May 2025**

**2025**  
**£**

**2024**  
**£**