

REGISTERED COMPANY NUMBER: NI044957 (Northern Ireland)
REGISTERED CHARITY NUMBER: NIC102577

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 August 2022
for
Tiny Tots Community Playgroup
(A Company Limited by Guarantee)

Tiny Tots Community Playgroup

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for the Year Ended 31 August 2022

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Tiny Tots Community Playgroup

Reference and Administrative Details
for the Year Ended 31 August 2022

TRUSTEES	<ul style="list-style-type: none">- Anita Ferguson- Noel Gerard O'Donnell- Lisa Quinn- Martina Jenkins- Brian Mc Laughlin- Linda Sharkey- Rachel Ferguson
COMPANY SECRETARY	- Donna Gillen
REGISTERED OFFICE	Tiny Tots Community Play Group Clonmeen Drive Strathfoyle Co Derry BT47 6UU
REGISTERED COMPANY NUMBER	NI044957 (Northern Ireland)
REGISTERED CHARITY NUMBER	NIC102577
INDEPENDENT EXAMINER	Shaun McAteer & Co. Ltd 5 Northland Road, Derry BT48 7HX

Tiny Tots Community Playgroup

Report of the Trustees for the Year Ended 31 August 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 August 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 10 December 2002 and commenced trading on the same date.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The company's charitable objectives are to enhance the development and education of children under statutory school age in areas of social and economic deprivation and in particular the Strathfoyle, Maydown, and Eglinton areas of Derry and their environs by encouraging parents/guardians to understand and provide for the needs of their children by: (a) Offering appropriate play facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the group, ensuring that the group offers opportunities for all children, regardless of religion, culture, race or means; (b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs of such children and their families in the local areas. (c) Instigating and adhering to and furthering the aims of Early Years The Organisation for Young Children.

Activities

The group provided a safe and satisfying programme of play to advance the educational, personal and social development of the young children attending the group, including those with special needs, and continued to support the parents and carers of those children. The health, safety and welfare of the children is paramount within the setting and all activities were fully supervised by trained vetted staff with minimal risk. Parents and carers were encouraged to participate in the playgroup's programme and a variety of training programmes were run covering parenting and communication skills to equip parents and carers with the skills and confidence to make a fuller and more positive contribution to their children's development. The company operates from its own premises and provides all necessary equipment for its day to day activities. The group received grant assistance from the various contributors as listed on "Incoming Resources" and also received fees and raised funds for the benefit of the children.

ACHIEVEMENT AND PERFORMANCE

For this financial year, through the playgroup sessions, the charity fulfilled its objectives providing a safe and satisfying programme advancing the early education, personal and social development of many young children.

The charity has also been able to replace/renew its outdoor area and outdoor equipment this year thanks to funding secured from Daera, HSC - Childcare Partnerships (CCP) and Cooperation Ireland Small Capital Grants programme.

Through the continued support from The Pathway Fund and Small Pockets of Deprivation Fund, the charity has been able to sustain salaries for four staff members and to run Programmes for the children such as Joe Jingles, Kidz Playtime, Arts & Crafts and supply new indoor equipment/resources.

GOING CONCERN

Due to the level of reserves and funding secured from The Pathways Fund for 16 children, funding from the Small Pockets of Deprivation Fund and funding from The Community Fund - RTE Toy Show Appeal, together with smaller amounts from various funders, the Trustees are satisfied that the financial statements should be prepared on the going concern basis.

Tiny Tots Community Playgroup

Report of the Trustees for the Year Ended 31 August 2022

FINANCIAL REVIEW

The results for the financial year are set out in the Statement of Financial Activities. During the year ended 31 August 2022 the charity generated a surplus in restricted reserves of £8,038. Please note that the surplus in restricted reserves has arisen due to grants being recognised in year of receipt with no Income being deferred in order to keep the accounts in line with the Charities SORP (FRS102) - please refer to Accounting Policies - note 1 - Income.

On top of The Pathways/SPOD funding secured for the operation of the playgroup, the charity was also able to secure funding from Cooperation Ireland, Daera (RAPID) and HSC - Childcare Partnerships, which was used to renew the outdoor area and outdoor equipment.

The Charity also secured funding from The Community Fund - RTE Toy Show Appeal to be used for salaries, volunteers and activities and funding from John Moore Foundation to go towards running costs..

No significant events have occurred since the date of the Balance Sheet which affect the organisation or which materially affect these financial statements.

Risk Management

The Trustees have assessed the major risks to which the charity is exposed, in particular those related to the operations and finances of the Charity, and are satisfied that systems are in place to mitigate the exposure to the major risks.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

Tiny Tots Community Playgroup is currently governed by a Board of seven trustees and a Company Secretary.

The board can co-opt new trustees as and when required. The charity's chair is elected from the members on an annual basis and is ratified at the Annual General Meeting.

There are currently 7 members on the Management Committee together with the Company Secretary and there have been no new appointments over year.

Organisational structure

Day to day running of the company is managed by the Project Manager and operational management of the project is managed by the management committee.

Induction and training of new trustees

New directors are briefed on their legal obligations under charity and company law, the content of the Articles of Association, the committee and decision-making process, and recent financial performance of the charity.

Related parties

None of the members receive remuneration or other benefit from their work with the charity. Any connection between a member or senior manager of the charity with a contracted supplier must be disclosed to the full Management Committee in the same way as any other contractual relationship with a related party. In the current year no such related party transactions were reported.

Tiny Tots Community Playgroup

Report of the Trustees
for the Year Ended 31 August 2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Tiny Tots Community Playgroup for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

In so far as the Trustees are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware; and
- the Management Committee have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the independent examiner is aware of that information.

Small Company Provisions

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

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

Approved by order of the board of trustees on6th March 23..... and signed on its behalf by:

Brian Mc Laughlin

.....
Brian Mc Laughlin - Trustee

**Independent Examiner's Report to the Trustees of
Tiny Tots Community Playgroup**

I report on the accounts of the company for the year ended 31 August 2022, which are set out on pages six to seventeen.

Respective responsibilities of charity trustees and examiner

As the charity's trustees (and also the directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

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

Basis of the independent examiner's report

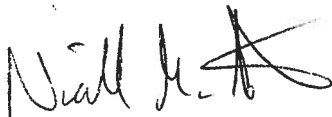
I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act. The examination included a review of the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

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

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

Independent examiner's statement

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



Mr Niall McAteer
Chartered Accountant
Shaun McAteer & Co. Ltd
5 Northland Road, Derry
BT48 7HX

Date: 06/03/2023.....



Tiny Tots Community Playgroup

Statement of Financial Activities
(Incorporating an Income and Expenditure Account)
for the Year Ended 31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME FROM					
Grants and fees		14,423	58,787	73,210	92,287
Investment income	2	10	-	10	7
Total		<u>14,433</u>	<u>58,787</u>	<u>73,220</u>	<u>92,294</u>
EXPENDITURE ON					
Other		22,957	50,749	73,706	72,467
NET INCOME/(EXPENDITURE)		(8,524)	8,038	(486)	19,827
RECONCILIATION OF FUNDS					
Total funds brought forward		17,985	31,179	49,164	29,337
TOTAL FUNDS CARRIED FORWARD		<u>9,461</u>	<u>39,217</u>	<u>48,678</u>	<u>49,164</u>

The notes form part of these financial statements

Tiny Tots Community Playgroup

Balance Sheet
31 August 2022

	Notes	Unrestricted fund £	Restricted fund £	31.8.22 Total funds £	31.8.21 Total funds £
FIXED ASSETS					
Tangible assets	6	3,669	11,656	15,325	13,011
CURRENT ASSETS					
Debtors	7	-	5,540	5,540	-
Cash at bank		7,261	23,744	31,005	37,911
		<u>7,261</u>	<u>29,284</u>	<u>36,545</u>	<u>37,911</u>
CREDITORS					
Amounts falling due within one year	8	(1,469)	(1,723)	(3,192)	(1,758)
		<u>5,792</u>	<u>27,561</u>	<u>33,353</u>	<u>36,153</u>
NET CURRENT ASSETS					
		<u>9,461</u>	<u>39,217</u>	<u>48,678</u>	<u>49,164</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>9,461</u>	<u>39,217</u>	<u>48,678</u>	<u>49,164</u>
NET ASSETS					
		<u>9,461</u>	<u>39,217</u>	<u>48,678</u>	<u>49,164</u>
FUNDS					
	9			9,461	17,985
Unrestricted funds				39,217	31,179
Restricted funds				<u>48,678</u>	<u>49,164</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 August 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 August 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

Tiny Tots Community Playgroup

Balance Sheet - continued

31 August 2022

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 6th March 23. and were signed on its behalf by:

Brian Mc Laughlin

.....
Brian Mc Laughlin - Trustee

Martina Jenkins

.....
Martina Jenkins - Trustee

The notes form part of these financial statements

Tiny Tots Community Playgroup

Notes to the Financial Statements
for the Year Ended 31 August 2022

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Buildings 2% Straight Line

Play Area 20% Straight Line

Plant & Equipment 20% Reducing Balance

All tangible fixed assets are initially recorded at historic cost.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Grants in respect of capital expenditure are now recognised in the SoFA and not deferred over the life of the asset.

Balances of grants received in the year and not spent are also not deferred and the full grant is recognised in the SoFA.

Tiny Tots Community Playgroup

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

2. INVESTMENT INCOME

	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
Interest receivable - trading	10	-	10	7

3. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.8.22 £	31.8.21 £
Depreciation - owned assets	3,877	3,370

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 August 2022 nor for the year ended 31 August 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 August 2022 nor for the year ended 31 August 2021.

5. STAFF COSTS

The average monthly number of employees during the year was as follows:

	31.8.22	31.8.21
Full Time	4	4

No employees received emoluments in excess of £60,000.

Tiny Tots Community Playgroup

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

6. TANGIBLE FIXED ASSETS

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 September 2021	41,636	9,197	57,540	7,327	115,700
Additions	-	2,396	3,795	-	6,191
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	41,636	11,593	61,335	7,327	121,891
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
DEPRECIATION					
At 1 September 2021	39,531	9,197	50,737	3,224	102,689
Charge for year	961	239	1,856	821	3,877
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 August 2022	40,492	9,436	52,593	4,045	106,566
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
NET BOOK VALUE					
At 31 August 2022	1,144	2,157	8,742	3,282	15,325
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 August 2021	2,105	-	6,803	4,103	13,011
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

7. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade debtors	5,540	-
	<hr/> <hr/>	<hr/> <hr/>

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.22	31.8.21
	£	£
Trade creditors	391	180
Social security and other taxes	1,722	155
Credit Card	79	423
Accrued expenses	1,000	1,000
	<hr/> <hr/>	<hr/> <hr/>
	3,192	1,758

Tiny Tots Community Playgroup

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. MOVEMENT IN FUNDS

	At 1.9.21 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	17,985	(8,524)	9,461
Restricted funds			
Restricted Funds	31,179	8,038	39,217
TOTAL FUNDS	49,164	(486)	48,678

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	14,433	(22,957)	(8,524)
Restricted funds			
Restricted Funds	58,787	(50,749)	8,038
TOTAL FUNDS	73,220	(73,706)	(486)

Tiny Tots Community Playgroup

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.9.20 £	Net movement in funds £	At 31.8.21 £
Unrestricted funds			
General fund	16,268	1,717	17,985
Restricted funds			
Restricted Funds	13,069	18,110	31,179
TOTAL FUNDS	<u>29,337</u>	<u>19,827</u>	<u>49,164</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	15,068	(13,351)	1,717
Restricted funds			
Restricted Funds	77,226	(59,116)	18,110
TOTAL FUNDS	<u>92,294</u>	<u>(72,467)</u>	<u>19,827</u>

Tiny Tots Community Playgroup

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

9. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.20 £	Net movement in funds £	At 31.8.22 £
Unrestricted funds			
General fund	16,268	(6,807)	9,461
Restricted funds			
Restricted Funds	13,069	26,148	39,217
TOTAL FUNDS	<u>29,337</u>	<u>19,341</u>	<u>48,678</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows.

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	29,501	(36,308)	(6,807)
Restricted funds			
Restricted Funds	136,013	(109,865)	26,148
TOTAL FUNDS	<u>165,514</u>	<u>(146,173)</u>	<u>19,341</u>

Tiny Tots Community Playgroup

Notes to the Financial Statements - continued
for the Year Ended 31 August 2022

10. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 August 2022.

Tiny Tots Community Playgroup

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
INCOME				
Grants and fees				
Fees and Fundraising	11,920	(1)	11,919	4,890
Small Pockets of Deprivation	-	24,686	24,686	28,006
RAPID/DAERA	-	1,457	1,457	1,159
Local Community Fund	-	-	-	174
Tescos Charity	-	-	-	54
Children in Need	-	-	-	2,813
DARD Rural Childcare Programme	-	-	-	298
DAERA - Rural Micro Capital Grant Scheme	-	-	-	400
Halifax	-	-	-	2,000
WELB	-	-	-	64
Childcare Partnerships	-	2,500	2,500	865
Early Years - CRSF	2,503	-	2,503	9,674
John Moores Foundation	-	2,000	2,000	2,000
Pilot Consensual Grant	-	-	-	550
The Pathway Fund	-	14,981	14,981	19,491
Neighbourly Community Fund - Covid Grant	-	-	-	257
The Community Fund - Covid Grant	-	-	-	113
The New Needs Fund	-	-	-	14,688
CoOperation Ireland - Small Grants 415	-	1,165	1,165	3,791
Volunteers Bureau - Small Grants	-	-	-	500
Seagate	-	-	-	500
RTE Toy Show Appeal	-	11,999	11,999	-
	<u>14,423</u>	<u>58,787</u>	<u>73,210</u>	<u>92,287</u>
Investment income				
Interest receivable - trading	10	-	10	7
	<u>14,433</u>	<u>58,787</u>	<u>73,220</u>	<u>92,294</u>
EXPENDITURE				
Other				
Wages	8,783	45,820	54,603	43,535
Carried forward	8,783	45,820	54,603	43,535

This page does not form part of the statutory financial statements

Tiny Tots Community Playgroup

Detailed Statement of Financial Activities
for the Year Ended 31 August 2022

	Unrestricted funds £	Restricted funds £	31.8.22 Total funds £	31.8.21 Total funds £
Other				
Brought forward	8,783	45,820	54,603	43,535
Pensions	1,694	-	1,694	1,292
Insurance	1,672	-	1,672	1,860
Light and heat	259	-	259	616
Telephone	970	-	970	735
Postage and stationery	846	249	1,095	1,253
Sundries	242	-	242	756
Computer costs	963	-	963	1,627
Accountancy fees	800	-	800	1,036
Repairs	1,123	444	1,567	1,264
Volunteers	429	-	429	484
Household & Cleaning	1,158	120	1,278	965
Uniforms	-	-	-	181
Toys, equipment and outings	1,192	941	2,133	6,648
Support for Community Covid 19	-	-	-	1,046
Subscriptions	169	-	169	188
Refreshments	963	-	963	644
Staff Training	777	220	997	3,119
Professional Fees	300	-	300	1,625
Depreciation of tangible fixed assets	924	2,955	3,879	3,370
Bank interest	193	-	193	223
	<u>22,957</u>	<u>50,749</u>	<u>73,706</u>	<u>72,467</u>
Total resources expended	<u>22,957</u>	<u>50,749</u>	<u>73,706</u>	<u>72,467</u>
Net income/(expenditure)	<u>(8,524)</u>	<u>8,038</u>	<u>(486)</u>	<u>19,827</u>

This page does not form part of the statutory financial statements