

Company Number:NI044957
Charity Number:NIC102577

Tiny Tots Community Playgroup
(A company limited by guarantee)

Directors' report and financial statements

for the year ended 31 August 2024

**Tiny Tots Community Playgroup
(A company limited by guarantee)**

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Tiny Tots Community Playgroup
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Information

Directors	Anita Ferguson Rachael Ferguson Martina Jenkins Brian McLaughlin Noel O'Donnell Lisa Quinn Linda Sharkey
Secretary	Donna Gillen
Company No:	NI044957
Charity No:	NIC102577
Registered office	Cloomeen Drive Strathfoyle BT47 6UU
Accountants	McGroarty McCafferty & Company Ltd Accountants & Tax Consultants 2 Carlisle Terrace Derry BT48 6JX
Bankers	Bank of Ireland 27 Culmore Road Derry BT48 8JB

Tiny Tots Community Playgroup
(A company limited by guarantee)

Directors Report

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

Principal activity

The principal activity of the company during the year under review was the operation of a community playgroup in the Strathfoyle area of Derry.

Objectives and activities

To enhance the development and education of children under statutory school age in areas of social and economic deprivation with a particular focus on the Strathfoyle, Maydown and Eglinton areas of Derry and their environs.

To encourage parents/guardians to understand and provide for the needs of their children by:-

- a) Offering appropriate play facilities for all children regardless of religion, culture, race or means,
- b) Encouraging parents/guardians to become involved in the activities of the group,
- c) Encouraging the study of the needs of children and their families and promoting the recognition of these needs in the public interest.

The group provides a safe and satisfying programme of play to advance the educational, personal and social development of the children attending the group, including those with special needs.

Directors and their interests

The directors of the charity for the purposes of charity law and throughout this report are collectively referred to as the directors.

The directors serving during the year and since the year end were as follows:

Anita Ferguson	Brian McLaughlin	Linda Sharkey
Rachael Ferguson	Noel O'Donnell	
Martina Jenkins	Lisa Quinn	

Governing Document

The organisation is a company with charitable status. The company was established under Memorandum & Articles of Association which outlined the area of benefit and the objects of the charitable organisation.

Risk Management

The directors have a risk management strategy which consists of establishing a system of identifying risks and mitigating such risks.

Reserves Policy

Tiny Tots Community Playgroup have a policy that unrestricted reserves to be maintained at a level to cover three months salary, operational costs and redundancy.

Results & Performance

The results and performance for the year of Tiny Tots Community Playgroup are summarised in the enclosed accounts.

Financial review

The financial performance is summarised in the enclosed accounts.

Tiny Tots Community Playgroup
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Directors Report

.....continued

Directors Responsibilities In Relation To The Financial Statements

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

Company law requires the directors to prepare financial statements for each financial year, that give a true and fair view of the state of the 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 these financial statements, the directors are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

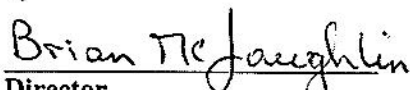
The directors are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enables them to ensure that the financial statements comply with the Companies Act 2006. The directors are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the directors are aware:

- there is no relevant information of which the charitable company's independent examiner is unaware, and
- the directors have taken all the 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.

This report is prepared in accordance with the special provisions of part 15 of the Companies Act 2006 relating to small companies.

This report was approved and authorised for issue by the Board on 29 May 2025 and signed on its behalf by


Director


Director

**Tiny Tots Community Playgroup
(A company limited by guarantee)**

**Independent examiner's report on the unaudited financial statements to the of
Tiny Tots Community Playgroup**

We report on the accounts of the company for the year ended 31 August 2024, which are set out on pages 5 to 12.

Respective responsibilities of charity directors and examiner;

As the charity directors you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006. Having satisfied ourselves that the charity is not subject to audit under company law, and is eligible for independent examination, it is our responsibility to;

- examine the accounts under section 65 of the Charities Act 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 2008.
- state whether particular matters have come to our attention.

Basis of independent examiner's report

We have examined your charity accounts as required under section 65 of the Charities Act 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. 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 a consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity directors concerning any such matters.

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

- that accounting records were not kept in accordance with section 386 of the Companies Act 2006;
- that the accounts do not accord with those accounting records;
- that the accounts do not comply with the accounting requirements of the Section 396 of the Companies Act 2006 and 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;
- that there is further information needed for proper understanding.

Independent examiner's statement

We have completed our examination and have no concerns in respect of the matters listed above and, in connection with the following directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.


Patrick McCafferty

McGroarty McCafferty & Company Ltd
Accountants & Tax Consultants

2 Carlisle Terrace

Derry

BT48 6JX

Date: 29 May 2025

Tiny Tots Community Playgroup
(A company limited by guarantee)

Statement of Financial Activities
for the year ended 31 August 2024

Income and Expenditure		Unrestricted Funds £	Restricted Funds £	Designated Funds £	2024 £	2023 £
Incoming Resources						
Grants & Sundry Income	4.	19,033	110,861	-	129,894	65,873
Total Incoming Resources		<u>19,033</u>	<u>110,861</u>	<u>-</u>	<u>129,894</u>	<u>65,873</u>
Resources Expended						
Management & Administration		19,612	115,574	-	135,186	76,031
Total Resources Expended	5.	<u>19,612</u>	<u>115,574</u>	<u>-</u>	<u>135,186</u>	<u>76,031</u>
Net Incoming / (Outgoing) Resources		(579)	(4,713)	-	(5,292)	(10,158)
Balances brought forward 1 September 2023		10,967	27,553	-	38,520	48,678
		10,388	22,840	-	33,228	38,520
Transfer between funds		(6,434)	(12,085)	18,519	-	-
Balances carried forward 31 August 2024 10.		<u>3,954</u>	<u>10,755</u>	<u>18,519</u>	<u>33,228</u>	<u>38,520</u>

The above amounts relate to continuing operations of the company.

The company has no recognised gains and losses other than those included in the results above and therefore no separate statement of total recognised gains and losses has been presented. There is no difference between the net incoming resources for the year stated above and their historical cost equivalents.

Tiny Tots Community Playgroup
(A company limited by guarantee)

Balance sheet
as at 31 August 2024

		2024		2023	
Notes	£	£	£	£	£
Fixed assets					
Tangible assets	8		10,755		13,627
Current assets					
Cash at bank and in hand		29,432		26,510	
Current liabilities					
Trade creditors		-		390	
Bank loans and overdrafts		215		227	
Other creditors		5,880		-	
Accruals		864		1,000	
	9	<u>6,959</u>		<u>1,617</u>	
Net current assets			<u>22,473</u>		<u>24,893</u>
Total assets less current liabilities			<u><u>33,228</u></u>		<u><u>38,520</u></u>
Reserves	10.				
Unrestricted			3,954		10,967
Restricted			10,755		27,553
Designated			18,519		-
			<u><u>33,228</u></u>		<u><u>38,520</u></u>

Tiny Tots Community Playgroup
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(continued)

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

For the year ended 31 August 2024, the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.

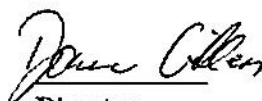
The directors have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

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

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies regime in accordance with FRS102 SORP.

The financial statements were approved and authorised for issue by the Board on 29 May 2025 and signed on its behalf by:


Director


Director

Company Number: NI044957

Tiny Tots Community Playgroup
(A company limited by guarantee)
Notes to the accounts
for the year ended 31 August 2024

1. General Information

The charity is a private limited company by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is Cloomeen Drive, Derry, BT47 6UU.

1.1. Accounting convention

The principal accounting policies adopted in the preparation of the financial statements are set out below.

The charity constitutes a public benefit entity as defined by FRS102. The financial statements have been prepared in accordance with 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 Charities SORP 2019 (FRS 102), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), Companies Act 2006 and Charities Act (Northern Ireland) 2008.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

1.2. Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less 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	-	2% Straight Line
Office Equipment	-	15% Straight Line
Equipment	-	20% Straight Line

2. Income

(i) Grants

Grants represents all amounts received and receivable during the year.

Capital grants are released to the profit and loss account in the year in which they are received in line with the SORP 2019 (FRS102).

Revenue grants are credited to the Statement of Financial Activities in the year they are received.

(ii) Donations & administration income.

This comprises amounts received during the year.

Tiny Tots Community Playgroup
(A company limited by guarantee)
Notes to the accounts
for the year ended 31 August 2024

3. Expenditure

(i) Direct Charitable Expenditure

This represents all expenditure directly attributable to charitable causes.

(ii) Management & Administration

This includes all other expenditure not directly allocated above and a portion of the overhead costs attributable to management and administration.

4. Income

	2024	2023
	£	£
<u>Restricted Income</u>		
N.I Housing Executive (Note 14)	79,186	30,189
Pathway	14,964	14,973
Halifax	1,634	-
Derry City & Strabane District Council	3,200	-
John Moores	2,000	-
RTE Toy Show	3,000	-
Department of Health	6,877	1,887
RAPID/DAERA	-	1,449
	110,861	48,498
<u>Unrestricted Income</u>		
Fees	13,309	17,345
Donations & fundraising	5,460	-
Interest received	264	30
	19,033	17,375
Total Income	129,894	65,873

(i) **Restricted Funds**

Funds received which are earmarked by the funder for specific purposes. Such purposes are within the overall aims of the organisation.

(ii) **Unrestricted Funds**

Funds which are expendable at the discretion of the company in furtherance of the aims of the charity. In addition funds may be held in order to finance capital investment and working capital.

Unrestricted reserves are at a level to cover three months salary, operational costs and redundancy.

Tiny Tots Community Playgroup
(A company limited by guarantee)
Notes to the accounts
for the year ended 31 August 2024

5. Resources Expended

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Management & Administration				
Wages & salaries	8,957	49,033	57,990	51,246
Staff pension costs	2,179	-	2,179	2,130
Volunteer expenses	590	-	590	1,790
Partner payments (Note 14)	-	51,725	51,725	-
Summer scheme	1,002	-	1,002	-
Insurance	387	1,547	1,934	1,630
Light & heat	642	-	642	1,822
Computer/software costs	392	698	1,090	1,143
Printing & stationery	775	755	1,530	1,017
Repairs & maintenance	1,699	2,255	3,954	1,471
Telephone	-	1,302	1,302	1,169
General running expenses	2,667	1,367	4,034	7,000
Legal & professional	-	3,156	3,156	-
Accountancy	-	864	864	834
Bank charges	231	-	231	239
Subscriptions	91	-	91	438
Depreciation on property	-	183	183	961
Depreciation on office equipment	-	525	525	656
Depreciation of fixtures, fittings & equipment	-	2,164	2,164	2,485
	19,612	115,574	135,186	76,031

6. Staff note

The average number of persons employed by the company during the year amounted to 4 (2023-3).

The aggregate payroll costs incurred during the year were:

	2024 £	2023 £
Wages and salaries	57,990	51,246
	57,990	51,246

7. Taxation

There is no charge to taxation as the company has charitable status.

Tiny Tots Community Playgroup
(A company limited by guarantee)
Notes to the accounts
for the year ended 31 August 2024

8. Tangible assets	Land and buildings freehold	Office Equipment	Fixtures & Fittings	Total
	£	£	£	£
Cost				
At 1 September 2023	41,636	7,327	75,332	124,295
At 31 August 2024	<u>41,636</u>	<u>7,327</u>	<u>75,332</u>	<u>124,295</u>
Depreciation				
At 1 September 2023	41,453	4,701	64,514	110,668
Charge for the year	183	525	2,164	2,872
At 31 August 2024	<u>41,636</u>	<u>5,226</u>	<u>66,678</u>	<u>113,540</u>
Net book values				
At 31 August 2024	<u>-</u>	<u>2,101</u>	<u>8,654</u>	<u>10,755</u>
At 31 August 2023	<u>183</u>	<u>2,626</u>	<u>10,818</u>	<u>13,627</u>

9. Current liabilities	2024	2023
	£	£
Bank loans and overdrafts	215	227
Trade creditors	-	390
Taxes and social security costs	2,514	-
Deferred income	3,366	-
Accruals	864	1,000
	<u>6,959</u>	<u>1,617</u>

Tiny Tots Community Playgroup
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Notes to the accounts
for the year ended 31 August 2024

10. Movements in Funds	At 1 September 2023 £	Incoming resources £	Outgoing resources £	Transfer £	At 31 August 2024 £
Restricted funds:	<u>27,553</u>	<u>110,861</u>	<u>(115,574)</u>	<u>(12,085)</u>	<u>10,755</u>
Unrestricted funds:					
General funds	<u>10,967</u>	<u>19,033</u>	<u>(19,612)</u>	<u>(6,434)</u>	<u>3,954</u>
Total unrestricted funds	<u>10,967</u>	<u>19,033</u>	<u>(19,612)</u>	<u>(6,434)</u>	<u>3,954</u>
Designated Funds	<u>-</u>	<u>-</u>	<u>-</u>	<u>18,519</u>	<u>18,519</u>
	<u>38,520</u>	<u>129,894</u>	<u>(135,186)</u>	<u>-</u>	<u>33,228</u>

Purposes of Restricted Funds

Restricted grants awarded to the charity is provided to cover the core objects as explained in directors report.

11. Related Party Transactions

There were no related party transactions in the year under review.

12. Limited by Guarantee

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

13. Controlling interest

Controlling interest rests with the Board of Directors.

14. Northern Ireland Housing Executive

An amount of £79,186 was received in the financial year from Northern Ireland Housing Executive, £51,725 of this was paid to other community groups and this amount is included as expenditure under "Partner payments". The balance amount of £27,461 relates to Tiny Tots Community Playgroup.