

REGISTERED COMPANY NUMBER: NI603909 (Northern Ireland)  
REGISTERED CHARITY NUMBER: NI103574

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 30 June 2022  
for  
Tiny Tots Pre-School Education Centre

W MCGILLIAN & CO LTD  
Unit A2, Workspace  
5-7 Tobermore Road  
Draperstown  
Derry  
BT45 7AG

Tiny Tots Pre-School Education Centre

Contents of the Financial Statements  
for the Year Ended 30 June 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3 to 4
Statement of Financial Activities	5
Balance Sheet	6 to 7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15 to 16

## Tiny Tots Pre-School Education Centre

### Report of the Trustees for the Year Ended 30 June 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 30 June 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).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

Tiny Tots aim to provide the highest quality care and education for children in a secure and friendly environment. Staff and parents work in close partnership with each other to ensure children specific needs are attained.

##### **Public benefit**

Tiny Tots Pre-School is an education centre for children aged 3-4 years who come from all backgrounds and religion. We deliver the highest standard of pre-school education through our experienced and highly trained staff, who come from different community backgrounds.

A friendly and fun environment help children interact with others: - role play, games, reading, pictures and language are just some of the activities the children enjoy. Our learning programme help develop children's personal, social and emotional skills.

There were 35 children registered during the term time. We completed various building Improvements in the year, improving the facilities for our children, supported by the local community.

There continues to be no private gain to any individual member.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries.

#### **FINANCIAL REVIEW**

##### **Financial position**

The charity's reserves for 30.6.22 were £92,203 (30.6.21 £96,947) .

Nett deficit of £4,743 was reported in this year. (30.6.21 deficit £8,125)

Performance model adjustment done in 30 June 2020 accounts.

Reserves remain positive financially. There is no reserves policy in place.

Strong financial controls are in place to ensure efficient use of cash resources and meeting every day costs etc.

#### **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.

Tiny Tots Pre-School Education Centre

Report of the Trustees  
for the Year Ended 30 June 2022

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Weekly meetings are held with management and staff to plan the flow of work and given tasks etc. Feedback controls with staff and parents are maintained. Monthly meetings of the trustees and senior management take place to discuss the direction of the organisation, finances, funding, risks and other issues.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

NI603909 (Northern Ireland)

**Registered Charity number**

NI103574

**Registered office**

28 Dunamore Road  
Kildress  
Cookstown  
Co. Tyrone  
BT80 9NT

**Trustees**

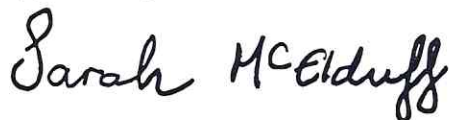
G McClean (resigned 7.10.22)  
M Doherty (resigned 7.10.22)  
M Bradley (resigned 7.10.22)  
S McElduff  
M Tracey (appointed 7.10.22)  
L Glackin (appointed 7.10.22)  
S O' Hare (appointed 7.10.22)

**Company Secretary**

**Independent Examiner**

W MCGILLIAN & CO LTD  
Unit A2, Workspace  
5-7 Tobermore Road  
Draperstown  
Derry  
BT45 7AG

Approved by order of the board of trustees on 26 April 2023 and signed on its behalf by:



S McElduff - Trustee

Independent Examiner's Report to the Trustees of  
Tiny Tots Pre-School Education Centre

I report on the accounts of the company for the year ended 30 June 2022, which are set out on pages five to fourteen.

**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.



W McGillan  
Financial Accountant  
W MCGILLIAN & CO LTD  
Unit A2, Workspace  
5-7 Tobermore Road  
Draperstown  
Derry  
BT45 7AG

Independent Examiner's Report to the Trustees of  
Tiny Tots Pre-School Education Centre

Date: ..... 26 / 4 / 2023 .....

Tiny Tots Pre-School Education Centre

Statement of Financial Activities  
for the Year Ended 30 June 2022

	Notes	Unrestricted fund £	Restricted funds £	30.6.22 Total funds £	30.6.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		-	-	-	-
<b>Charitable activities</b>					
Charitable Activities		15,207	61,416	76,623	109,071
Other income		-	-	-	95
<b>Total</b>		<u>15,205</u>	<u>61,416</u>	<u>76,621</u>	<u>109,167</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	3	34,568	46,797	81,365	117,292
Charitable Activities		(19,363)	14,619	(4,744)	(8,125)
<b>NET INCOME/(EXPENDITURE)</b>					
<b>Transfers between funds</b>	16	<u>14,619</u>	<u>(14,619)</u>	-	-
<b>Net movement in funds</b>		(4,744)	-	(4,744)	(8,125)
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		<u>96,947</u>	-	<u>96,947</u>	<u>105,072</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>92,203</u></u>	<u><u>-</u></u>	<u><u>92,203</u></u>	<u><u>96,947</u></u>

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet  
30 June 2022

	Notes	30.6.22 £	30.6.21 £
<b>FIXED ASSETS</b>			
Tangible assets	9	84,550	90,110
<b>CURRENT ASSETS</b>			
Debtors	10	56	3,911
Cash at bank		<u>16,767</u>	<u>10,176</u>
		16,823	14,087
<b>CREDITORS</b>			
Amounts falling due within one year	11	(9,160)	(7,250)
		<u>7,663</u>	<u>6,837</u>
<b>NET CURRENT ASSETS</b>			
		<u>7,663</u>	<u>6,837</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		92,213	96,947
<b>CREDITORS</b>			
Amounts falling due after more than one year	12	(10)	-
<b>ACCRUALS AND DEFERRED INCOME</b>	14	-	-
		<u>92,203</u>	<u>96,947</u>
<b>NET ASSETS</b>			
		<u>92,203</u>	<u>96,947</u>
<b>FUNDS</b>	16		
Unrestricted funds		<u>92,203</u>	<u>96,947</u>
<b>TOTAL FUNDS</b>		<u>92,203</u>	<u>96,947</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 June 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 June 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) Complying with the requirements of the Act with respect to accounting records and the preparation of accounts

The notes form part of these financial statements

Tiny Tots Pre-School Education Centre

Balance Sheet - continued  
30 June 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 26 April 2023 and were signed on its behalf by:

A handwritten signature in black ink that reads "Sarah McElduff". The signature is written in a cursive style.

S McElduff - Trustee

## 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 each asset over its estimated useful life.

Plant and machinery	- 20% on reducing balance
Fixtures and fittings	- 5% on reducing balance

### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

**2. INCOME FROM CHARITABLE ACTIVITIES**

	Activity	30.6.22 £	30.6.21 £
Department of Education	Charitable Activities	59,892	92,603
Parental Donations	Charitable Activities	6,982	4,747
Grants	Charitable Activities	1,224	1,368
BSO	Charitable Activities	-	480
Compensation Building			
Repairs	Charitable Activities	-	3,911
HSCB	Charitable Activities	2,480	996
Fundraising	Charitable Activities	6,045	-
Early Years Covid Start	Charitable Activities	-	4,966
		<u>76,623</u>	<u>109,071</u>

Grants received, included in the above, are as follows:

	30.6.22 £	30.6.21 £
Micro Grant	<u>1,224</u>	<u>1,368</u>

**3. CHARITABLE ACTIVITIES COSTS**

Charitable Activities	Support costs (see note 4) £ <u>81,365</u>
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**4. SUPPORT COSTS**

Charitable Activities	Governance costs £ <u>81,365</u>
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**5. NET INCOME/(EXPENDITURE)**

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

Depreciation - owned assets	30.6.22 £ <u>5,560</u>	30.6.21 £ <u>4,834</u>
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**6. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 30 June 2022 nor for the year ended 30 June 2021.

**7. STAFF COSTS**

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

Staff	30.6.22 <u>8</u>	30.6.21 <u>8</u>
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No employees received emoluments in excess of £60,000.

**8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	-	-	-
<b>Charitable activities</b>			
Charitable Activities	16,468	92,603	109,071
Other income	<u>95</u>	<u>-</u>	<u>95</u>
<b>Total</b>	<u>16,564</u>	<u>92,603</u>	<u>109,167</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Charitable Activities	58,437	58,855	117,292
<b>NET INCOME/(EXPENDITURE)</b>	(41,873)	33,748	(8,125)
<b>Transfers between funds</b>	<u>33,747</u>	<u>(33,747)</u>	<u>-</u>
<b>Net movement in funds</b>	(8,126)	-	(8,125)
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	105,073	(-)	105,072
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>96,947</u>	<u>-</u>	<u>96,947</u>

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

**9. TANGIBLE FIXED ASSETS**

	Freehold property £	Plant and machinery £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 July 2021 and 30 June 2022	<u>7,876</u>	<u>11,307</u>	<u>129,350</u>	<u>148,533</u>
<b>DEPRECIATION</b>				
At 1 July 2021	-	638	57,785	58,423
Charge for year	<u>-</u>	<u>3,629</u>	<u>1,931</u>	<u>5,560</u>
At 30 June 2022	<u>-</u>	<u>4,267</u>	<u>59,716</u>	<u>63,983</u>
<b>NET BOOK VALUE</b>				
At 30 June 2022	<u>7,876</u>	<u>7,040</u>	<u>69,634</u>	<u>84,550</u>
At 30 June 2021	<u>7,876</u>	<u>10,669</u>	<u>71,565</u>	<u>90,110</u>
<b>10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
Other debtors			30.6.22 £ <u>56</u>	30.6.21 £ <u>3,911</u>
<b>11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR</b>				
Bank loans and overdrafts (see note 13)			30.6.22 £ -	30.6.21 £ -
Trade creditors			4,775	4,776
Social security and other taxes			2,148	1,574
Accrued expenses			<u>2,237</u>	<u>900</u>
			<u>9,160</u>	<u>7,250</u>

Tiny Tots Pre-School Education Centre

Notes to the Financial Statements - continued  
for the Year Ended 30 June 2022

<b>12. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR</b>			30.6.22	30.6.21
			£	£
Other creditors			<u>10</u>	<u>-</u>
<b>13. LOANS</b>				
An analysis of the maturity of loans is given below:				
			30.6.22	30.6.21
			£	£
Amounts falling due within one year on demand:				
Bank overdrafts			<u>-</u>	<u>-</u>
<b>14. ACCRUALS AND DEFERRED INCOME</b>				
			30.6.22	30.6.21
			£	£
Deferred government grants			-	-
Government Grant Released			<u>(-)</u>	<u>(-)</u>
			<u>-</u>	<u>-</u>
<b>15. ANALYSIS OF NET ASSETS BETWEEN FUNDS</b>				
	Unrestricted	Restricted	30.6.22	30.6.21
	fund	funds	Total	Total
	£	£	funds	funds
Fixed assets	84,550	-	£	£
Current assets	16,823	-	84,550	90,110
Current liabilities	(9,160)	-	16,823	14,087
Long term liabilities	(10)	-	(9,160)	(7,250)
Accruals and deferred income	-	-	(10)	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>92,203</u>	<u>-</u>	<u>92,203</u>	<u>96,947</u>

**16. MOVEMENT IN FUNDS**

	At 1.7.21 £	Net movement in funds £	Transfers between funds £	At 30.6.22 £
<b>Unrestricted funds</b>				
General fund	96,947	(19,363)	14,619	92,203
<b>Restricted funds</b>				
Wages Fund	-	14,619	(14,619)	-
<b>TOTAL FUNDS</b>	<u>96,947</u>	<u>(4,743)</u>	<u>-</u>	<u>92,203</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	15,205	(34,568)	(19,363)
<b>Restricted funds</b>			
Wages Fund	60,192	(45,573)	14,619
DAERA	<u>1,224</u>	<u>(1,224)</u>	<u>-</u>
	<u>61,416</u>	<u>(46,797)</u>	<u>14,619</u>
<b>TOTAL FUNDS</b>	<u>76,621</u>	<u>(81,365)</u>	<u>(4,743)</u>

**Comparatives for movement in funds**

	At 1.7.20 £	Net movement in funds £	Transfers between funds £	At 30.6.21 £
<b>Unrestricted funds</b>				
General fund	105,073	(41,873)	33,747	96,947
<b>Restricted funds</b>				
Wages Fund	-	33,747	(33,747)	-
<b>TOTAL FUNDS</b>	<u>105,072</u>	<u>(8,125)</u>	<u>-</u>	<u>96,947</u>

**16. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	16,564	(58,437)	(41,873)
<b>Restricted funds</b>			
Wages Fund	92,603	(58,855)	33,748
<b>TOTAL FUNDS</b>	<u>109,167</u>	<u>(117,292)</u>	<u>(8,125)</u>

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 30 June 2022.

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2022

	30.6.22 £	30.6.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	-	-
<b>Charitable activities</b>		
Department of Education	59,892	92,603
Parental Donations	6,982	4,747
Grants	1,224	1,368
BSO	-	480
Compensation Building Repairs	-	3,911
HSCB	2,480	996
Fundraising	6,045	-
Early Years Covid Start	-	4,966
	<u>76,623</u>	<u>109,071</u>
<b>Other income</b>		
Other income	-	95
	<u>-</u>	<u>95</u>
<b>Total incoming resources</b>	<u>76,621</u>	<u>109,167</u>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Governance costs</b>		
Wages and salaries	44,182	63,555
Staff Training	198	545
Water rates	106	332
Food	1,419	2,031
Insurance	1,232	1,232
Educational Equipment / Resourc	4,115	6,599
Toys	184	2,154
Consumables / Toiletries	493	1,153
Light & Heat	850	754
Repairs & Maintenance	14,345	24,503
Fire alarm maintenance	266	339
Administration	40	-
Printing, postage & stationery	516	430
Telephone	660	482
Trips / Outings & Events	170	450
Accountancy	1,337	1,105
Carried forward	<u>70,113</u>	<u>105,664</u>

This page does not form part of the statutory financial statements

Tiny Tots Pre-School Education Centre

Detailed Statement of Financial Activities  
for the Year Ended 30 June 2022

	30.6.22	30.6.21
	£	£
<b>Governance costs</b>		
Brought forward		
Bank charges	70,113	105,664
School Uniforms	367	228
General expenses	585	1,818
Early Years Sub / Advisory	550	122
Depreciation on assets	1,778	1,764
Employee Pension Defined Contr ibution	5,560	4,834
Health & Safety	1,149	2,111
Vetting Costs	828	395
Computer costs	225	-
Fundraising costs	-	380
Interest on PAYE	-	65
Consultancy	-	(89)
	<u>210</u>	<u>-</u>
	<u>81,365</u>	<u>117,292</u>
Total resources expended	<u>81,365</u>	<u>117,292</u>
<b>Net expenditure</b>	<u>(4,743)</u>	<u>(8,125)</u>

This page does not form part of the statutory financial statements