

Broughshane Playgroup Limited

Statement of Financial Activities for the Year Ended 31 August 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Charitable activities	3	89,666	89,666
Total income		89,666	89,666
Expenditure on:			
Charitable activities	4	(90,524)	(90,524)
Total expenditure		(90,524)	(90,524)
Net expenditure		(858)	(858)
Net movement in funds		(858)	(858)
Reconciliation of funds			
Total funds brought forward		53,630	53,630
Total funds carried forward	10	52,772	52,772
	Note	Unrestricted funds £	Total 2024 £
Income and Endowments from:			
Charitable activities	3	67,844	67,844
Total income		67,844	67,844
Expenditure on:			
Charitable activities	4	(75,041)	(75,041)
Total expenditure		(75,041)	(75,041)
Net expenditure		(7,197)	(7,197)
Net movement in funds		(7,197)	(7,197)
Reconciliation of funds			
Total funds brought forward		60,827	60,827
Total funds carried forward	10	53,630	53,630

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2024 is shown in note 10.

The notes on pages 7 to 11 form an integral part of these financial statements.

Broughshane Playgroup Limited

**(Registration number: NI039664)
Balance Sheet as at 31 August 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	7	6,792	7,563
Current assets			
Stocks		1,071	660
Cash at bank and in hand	8	<u>49,576</u>	<u>49,198</u>
		50,647	49,858
Creditors: Amounts falling due within one year	9	<u>(4,667)</u>	<u>(3,791)</u>
Net current assets		<u>45,980</u>	<u>46,067</u>
Net assets		<u>52,772</u>	<u>53,630</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>52,772</u>	<u>53,630</u>
Total funds	10	<u>52,772</u>	<u>53,630</u>

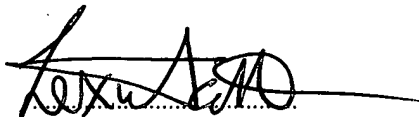
For the financial year ending 31 August 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


Directors' responsibilities:

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

These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The financial statements on pages 5 to 11 were approved by the trustees, and authorised for issue on 25 November 2025 and signed on their behalf by:


Lexie Scott
Chairman and Trustee


Kathryn McClintock
Trustee

The notes on pages 7 to 11 form an integral part of these financial statements.

Broughshane Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

1 Charity status

The charity is limited by guarantee, incorporated in Northern Ireland, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:

Broughshane House
70 Main Street
Broughshane
Ballymena
Co Antrim
BT42 4JW

These financial statements were authorised for issue by the trustees on 25 November 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance

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 (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act (Northern Ireland) 2008.

Basis of preparation

Broughshane Playgroup Limited meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably

Broughshane Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Improvements to leasehold property	1% straight line
Fittings, furniture & equipment	20% reducing balance

Trade debtors

Trade debtors are amounts due for services performed in the ordinary course of business.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Broughshane Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Fees received	12,332	12,332	9,299
EA Belfast	64,476	64,476	57,110
EA - SEN and sub cover	5,466	5,466	-
EA - Outdoor Funding	1,620	1,620	-
Donations	926	926	100
Fundraising	4,846	4,846	1,335
	<u>89,666</u>	<u>89,666</u>	<u>67,844</u>

4 Expenditure on charitable activities

	Charitable activity costs £	Total 2025 £	Total 2024 £
Wages & salaries	72,117	72,117	60,483
EY Support	2,653	2,653	2,097
Staff training, recruitment costs & well-being	145	145	65
Rent & insurance	6,190	6,190	5,554
Repairs & maintenance	403	403	737
Telephone, postage & stationery	1,258	1,258	1,113
Catering	968	968	714
Work materials	2,620	2,620	817
Outings	380	380	-
Sundry expenses (inc. Consultancy & Accountancy)	2,192	2,192	2,004
Graduation & sports day costs	25	25	26
Classes & activities	650	650	330
Bank charges	151	151	148
Depreciation of long leasehold property	47	47	47
Depreciation of plant & machiney	725	725	906
	<u>90,524</u>	<u>90,524</u>	<u>75,041</u>

Broughshane Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

5 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Depreciation of fixed assets	772	953

6 Taxation

The charity is a registered charity and is therefore exempt from taxation.

7 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 September 2024	4,643	23,542	28,185
At 31 August 2025	4,643	23,542	28,185
Depreciation			
At 1 September 2024	704	19,918	20,622
Charge for the year	46	725	771
At 31 August 2025	750	20,643	21,393
Net book value			
At 31 August 2025	3,893	2,899	6,792
At 31 August 2024	3,939	3,624	7,563

Included within the Net Book Value of Land & Buildings above is £Nil (2024- Nil) in respect of Freehold Land & Buildings and £3,893 (2024- £3,939) in respect of leasehold.

8 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	18	32
Cash at bank	49,558	49,166
	49,576	49,198

Broughshane Playgroup Limited

Notes to the Financial Statements for the Year Ended 31 August 2025

9 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	381	-
Accruals	<u>4,286</u>	<u>3,791</u>
	<u><u>4,667</u></u>	<u><u>3,791</u></u>

10 Funds

	Balance at 1 September 2024	Incoming resources	Resources expended	Balance at 31 August 2025
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	<u>53,630</u>	<u>89,666</u>	<u>(90,524)</u>	<u>52,772</u>

	Balance at 1 September 2023	Incoming resources	Resources expended	Balance at 31 August 2024
	£	£	£	£
Unrestricted funds				
<i>General</i>				
General	<u>60,827</u>	<u>67,844</u>	<u>(75,041)</u>	<u>53,630</u>