

Clady Tiny Tots

Accounts

31 December 2023

**Clady Tiny Tots  
References and administrative details  
for the year ended 31 December 2023**

**Address** 88 Cladymore Road  
Mowhan  
Armagh  
BT60 2EP

**Trustees** Majella Crumy  
Elaine Cunningham

**Accountants:** RPB Chartered Accountants  
22 St. Colman's Park  
Newry  
BT34 2BX

**Clady Tiny Tots  
Trustee Report  
for the year ended 31 December 2023**

**General Responsibilities**

The trustees are responsible for preparing the financial statements in accordance with applicable Northern Ireland and United Kingdom law and generally accepted accounting practices including the accounting standards issued by the Accounting Standards Board and published by Chartered Accountants Ireland.

Accounting standards require the trustees to prepare financial statements for each financial period which give a true and fair view of the state of affairs of the branch and the surplus or deficit of the branch for that period.

The trustees are responsible for keeping proper books of account which disclose with reasonable accuracy at any time the financial position of the branch and to enable them to ensure that the financial statements are prepared in accordance with accounting standards generally accepted and with statute comprising relevant Northern Ireland Orders. They are also responsible for safeguarding the assets of the branch and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Trustees' declaration on unaudited financial statements**

In relation to the financial statements laid out on pages 5 and 6.

The trustees approve these financial statements and confirm that they are responsible for them, including selecting the appropriate accounting policies, applying them consistently and making, on a reasonable and prudent basis, the judgements underlying them. They have been prepared on the going concern basis on the grounds that the branch will continue to operate.

The trustees confirm that they have made available to RPB Chartered Accountants, all the accounting records and provided all the information, books, or documents, necessary for the compilation of the financial statements.

The trustees confirm that to the best of their knowledge and belief, the accounting records reflect all the transactions for the year ended 31 December 2023.

Signed on behalf of the trustees of the branch:

Majella Crummy  
Chairperson

13 June 2024

**Clady Tiny Tots  
Independent Examiners Report  
for the year ended 31 December 2023**

**Respective Responsibilities of Trustees and Examiner**

The charity's officers are responsible for the preparation of the accounts. The officers consider that an audit is not required for this period and that an independent examination is needed.

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;
- to follow the procedures laid down in the general Directions given by terms of our engagement; and
- to state whether particular matters have come to my attention.

**Basis of Independent Examiners Report**

My examination was carried out in accordance with the general Directions given by the terms of my engagement. An examination includes a review of the accounting records kept by the branch and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the officers concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

**Independent Examiners Statement**

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records; and
- to prepare accounts which accord with the accounting records, comply with the accounting requirements have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

RPB Chartered Accountants  
Independent examiner  
22 St. Colman's Park  
Newry  
BT34 2BX

**Clady Tiny Tots  
Profit and Loss Account  
for the year ended 31 December 2023**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Income</b>		
Fees	74,538	86,212
<b>Expenses</b>		
Wages, salaries and other staff costs	64,258	71,116
Car, van and travel expenses	9	6
Rent, rates, power and insurance costs	5,604	4,667
Repairs and renewals of property and equipment	220	806
Telephone, fax, stationery and other office costs	4,364	6,235
Advertising and business entertainment costs	60	60
Bank, credit card and other finance charges	274	134
Accountancy, legal and other professional fees	600	624
Other business expenses	9,031	7,009
	<hr/>	<hr/>
	84,420	90,657
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<b>Deficit for the year</b>	<u>(9,882)</u>	<u>(4,445)</u>

**Clady Tiny Tots  
Balance Sheet  
as at 31 December 2023**

	Notes	2023 £	2022 £
<b>Fixed assets</b>			
Equipment, machinery and motor vehicles	3	43,446	43,446
<b>Current assets</b>			
Bank/building society balances	10,309	17,917	
Cash in hand	45	3	
Other current assets and prepayments	-	2,317	
	<u>10,354</u>	<u>20,237</u>	
<b>Current liabilities</b>			
Other liabilities and accruals	-	1	
	<u>-</u>	<u>1</u>	
<b>Net current assets</b>		10,354	20,236
<b>Net assets</b>		<u>53,800</u>	<u>63,682</u>
<b>Capital account</b>			
Balance at start of period		63,682	68,127
Deficit for the year		(9,882)	(4,445)
		<u>53,800</u>	<u>63,682</u>

**Clady Tiny Tots**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**1 Accounting basis**

The accounts have been compiled on a basis that enables profits to be calculated in accordance with UK Generally Accepted Accounting Practice and that provides sufficient and relevant information to enable the completion of a tax return.

**2 Income & Expenses account analysis**

	<b>2023</b>	<b>2022</b>
	£	£
<b>Income</b>		
Fees	6,132	5,363
Afternoon Fees	2,985	3,421
EA Belfast Grant	49,619	58,631
Early Years CRSF	-	2,229
Easy Fundraising	135	98
Grant -climbing frame	1,500	2,065
Irish Stew Fundraiser	-	350
Milk Money	371	335
Pathway Fund	6,728	10,000
Recycling	787	470
School trip	630	538
SHSCT	-	420
Smarties Fundraiser	304	325
Staff teas	245	145
Sponsored Cycle	876	-
Support Worker Fund	3,805	320
Xmas Raffle	421	1,502
	<u>74,538</u>	<u>86,212</u>
<b>Wages, salaries and other staff costs</b>		
Wages and salaries	59,998	66,994
Pensions	4,233	4,122
Staff training and welfare	27	-
	<u>64,258</u>	<u>71,116</u>
<b>Car, van and travel expenses</b>		
Travel and subsistence	<u>9</u>	<u>6</u>
<b>Rent, rates, power and insurance costs</b>		
Rates	536	473
Heating	1,677	539
Electricity	600	1,022
Property insurance	2,791	2,633
	<u>5,604</u>	<u>4,667</u>
<b>Repairs and renewals of property and equipment</b>		
Repairs and maintenance	<u>220</u>	<u>806</u>
<b>Telephone, fax, stationery and other office costs</b>		
Telephone and internet	3,065	2,611

**Clady Tiny Tots**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

Stationery and printing	1,119	469
Equipment expensed	100	2,905
Software	80	250
	<u>4,364</u>	<u>6,235</u>
<b>Advertising and business entertainment costs</b>		
Advertising and PR	60	60
	<u>60</u>	<u>60</u>
<b>Bank, credit card and other finance charges</b>		
Bank charges	274	134
	<u>274</u>	<u>134</u>
<b>Accountancy, legal and other professional fees</b>		
Accountants fees	600	624
	<u>600</u>	<u>624</u>
<b>Other Nursery expenses</b>		
Access NI	-	48
Subscriptions	94	-
Early Years	1,771	1,651
Groceries	3,394	3,768
GRTL	429	212
Hope Resources	-	442
PAT Test	208	205
Resources	316	295
School trip Expenses	658	388
Tada Grant	2,140	-
Other expenses	21	-
	<u>9,031</u>	<u>7,009</u>

**Clady Tiny Tots  
Notes to the Accounts  
for the year ended 31 December 2023**

**3 Plant, machinery and motor vehicles**

	<b>Spare</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2023	43,446
At 31 December 2023	<u>43,446</u>
<b>Depreciation</b>	
At 31 December 2023	<u>-</u>
<b>Net book value</b>	
At 31 December 2023	<u>43,446</u>
At 31 December 2022	<u>43,446</u>