

Clady Tiny Tots

Accounts

31 December 2024

Clady Tiny Tots  
References and administrative details for the  
year ended 31 December 2024

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

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Clady Tiny Tots Trustee  
Report  
for the year ended 31 December 2024

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 2024.

Signed on behalf of the trustees of the branch:

A handwritten signature in black ink, appearing to be 'PC' followed by a flourish.

Paula Crozier Chairperson

20 August 2025

**Clady Tiny Tots  
Independent Examiners Report  
for the year ended 31 December 2024**

**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 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees	70,279	74,538
<b>Expenses</b>		
Wages, salaries and other staff costs	58,769	64,258
Car, van and travel expenses	60	9
Rent, rates, power and insurance costs	4,659	5,604
Repairs and renewals of property and equipment	632	220
Telephone, fax, stationery and other office costs	2,134	4,364
Advertising and business entertainment costs	208	60
Bank, credit card and other finance charges	256	274
Accountancy, legal and other professional fees	660	600
Other business expenses	7,010	9,031
	<u>74,388</u>	<u>84,420</u>
<b>Deficit for the year</b>	<u>(4,109)</u>	<u>(9,882)</u>

**Clady Tiny Tots**  
**Balance Sheet**  
**as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Equipment, machinery and motor vehicles	3	43,446	43,446
<b>Current assets</b>			
Bank/building society balances		8,126	10,309
Cash in hand		-	45
		<u>8,126</u>	<u>10,354</u>
<b>Current liabilities</b>			
Other liabilities and accruals		<u>1,881</u>	-
<b>Net current assets</b>		6,245	10,354
<b>Net assets</b>		<u>49,691</u>	<u>53,800</u>
<b>Capital account</b>			
Balance at start of period		53,800	63,682
Deficit for the year		(4,109)	(9,882)
		<u>49,691</u>	<u>53,800</u>

**Clady Tiny Tots**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**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>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Income</b>		
Fees	6,050	6,132
Afternoon Fees	2,034	2,985
EA Belfast Grant	49,705	49,619
Easy Fundraising	159	135
Grant -climbing frame	578	1,500
Milk Money	287	371
Pathway Fund	8,228	6,728
Recycling	238	787
School trip	525	630
Smarties Fundraiser	295	304
Staff teas	211	245
Sponsored Cycle	472	876
Support Worker Fund	467	3,805
Xmas Raffle	420	421
Small grant scheme	468	-
Teddybears picnic	142	-
	<u>70,279</u>	<u>74,538</u>
<b>Wages, salaries and other staff costs</b>		
Wages and salaries	54,609	59,998
Pensions	4,160	4,233
Staff training and welfare	-	27
	<u>58,769</u>	<u>64,258</u>
<b>Car, van and travel expenses</b>		
Travel and subsistence	<u>60</u>	<u>9</u>
<b>Rent, rates, power and insurance costs</b>		
Rates	555	536
Heating	310	1,677
Electricity	715	600
Property insurance	3,079	2,791
	<u>4,659</u>	<u>5,604</u>
<b>Repairs and renewals of property and equipment</b>		
Repairs and maintenance	<u>632</u>	<u>220</u>
<b>Telephone, fax, stationery and other office costs</b>		
Telephone and internet	1,430	3,065
Stationery and printing	510	1,119

**Clady Tiny Tots**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

Equipment expensed	-	100
Software	194	80
	<u>2,134</u>	<u>4,364</u>
<b>Advertising and business entertainment costs</b>		
Advertising and PR	60	60
Entertaining	148	-
	<u>208</u>	<u>60</u>
<b>Bank, credit card and other finance charges</b>		
Bank charges	256	274
	<u>256</u>	<u>274</u>
<b>Accountancy, legal and other professional fees</b>		
Accountants fees	660	600
	<u>660</u>	<u>600</u>
<b>Other Nursery expenses</b>		
Subscriptions	-	94
Early Years	2,204	1,771
Groceries	2,805	3,394
GRTL	366	429
PAT Test	208	208
Resources	-	316
School trip Expenses	728	658
Tada Grant	-	2,140
Grants	680	-
Other expenses	19	21
	<u>7,010</u>	<u>9,031</u>

**Clady Tiny Tots**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**3 Plant, machinery and motor vehicles**

	<b>Spare</b>
	<b>£</b>
<b>Cost</b>	
At 1 January 2024	43,446
At 31 December 2024	<u>43,446</u>
<b>Depreciation</b>	
At 31 December 2024	<u>-</u>
<b>Net book value</b>	
At 31 December 2024	<u>43,446</u>
At 31 December 2023	<u>43,446</u>