

Charity Number: 106842

**Little Friends Playgroup**  
**Annual Report and Unaudited Financial Statements**  
**for the financial year ended 31 August 2023**

**Little Friends Playgroup**  
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**Little Friends Playgroup**  
**REFERENCE AND ADMINISTRATIVE INFORMATION**

<b>Trustees</b>	Philippa Fielding (Appointed 1 September 2022) Clara Maybin Mariesa Kerlin Kara Harkin Mary Quinn (Appointed 1 September 2022) Helen O'Neill (Appointed 1 September 2022) Karen Green (Appointed 1 September 2022) Majella McClean (Appointed 1 September 2022) Toni McElhatton (Appointed 1 September 2022) Siobhan Nugent (Appointed 1 September 2022) Claire Kelly (Resigned 1 September 2022) Tracey O'Neill (Resigned 1 September 2022) Tracey Bowes (Resigned 1 September 2022) Tanya Mitchell (Resigned 1 September 2022) Kathy McKnight (Resigned 1 September 2022) Jessica McCrossan (Resigned 1 September 2022) Claire Wilson (Resigned 1 September 2022)
<b>Charity Number in Northern Ireland</b>	106842
<b>Principal Address</b>	Strathroy Community Centre Strathroy Omagh Co Tyrone BT79 7XE
<b>Independent Examiner</b>	Michael Drumm FCCA 30a Gortin Road Omagh Co Tyrone BT79 7HX
<b>Principal Bankers</b>	Danske Bank PO Box 183 Donegall Square West Belfast Co Antrim BT1 6JS

# Little Friends Playgroup TRUSTEES' REPORT

for the financial year ended 31 August 2023

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2023.

The financial statements are prepared in accordance with the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the company are also charity trustees for the purpose of charity law and under the company's constitution are known as members of the board of trustees.

In this report the trustees of Little Friends Playgroup present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 August 2023.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Charities Act (Northern Ireland) 2008 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

## Mission, Objectives and Strategy

### Objectives

Little Friends Playgroup operates 5 days a week for 4 hours a day. We work closely with parents and carers in helping them to become involved within the playgroup and planned activities. We are an open and inclusive playgroup where children, parents and families are at the centre of our agenda. We comply with DOE learning curriculum applying the 6 areas of learning in our daily/weekly planning and observations so that through play and a wide range of activities the children are given every chance to freely explore, experiment and investigate learning experiences and opportunities.

The aim of the group is to enhance the development and education of children under statutory school age by encouraging parents/guardians to understand and provide the needs of their children by: (a) Offering appropriate play facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of the group, ensuring that the group offers opportunities for all children, regardless of religion, culture, race and means. (b). Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of such needs of such children and their families in the local area. (c). Support the values and principles of early years.

## Structure, Governance and Management

### Structure

The trustees who served during the year are as follows:

Clara Maybin	Karen Green
Mariesa Kerlin	Majella McClean
Kara Harkin	Toni McElhatton
Mary Quinn	Siobhan Nugent
Helen O'Neill	Philippa Fielding

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

During the year, the trustees meet monthly to organise, plan and review activities. All cheques are signed by two trustees for accountability.

### Review of Activities, Achievements and Performance

During the year, the Playgroup organised various activities and trips as follow:

- Christmas family fun day
- Trips to Aladdin's Kingdom and Glenpark Forest Park.

Throughout the year we did some fund-raising

- Christmas bonus ball
- Easter draw
- Craft fair

### Financial Review

The financial results for the year are set out on page 7.

# Little Friends Playgroup TRUSTEES' REPORT

for the financial year ended 31 August 2023

## Results and Dividends

At the end of the financial year the charity has assets of £42,095 (2022 - £46,729) and liabilities of £0.00 (2022 - £0.00). The net assets of the charity have decreased by £(4,634).

## Reference and Administrative details

The reference and administration information of the charity can be found on page 3.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

## Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Little Friends Playgroup subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

## Public Benefit Statement

Through purpose (A) we benefit the public through provision of pre-school education for children to develop a range of life skills, self-improvement, self-esteem, self confidence and independent skills by providing a play based learning environment in which children of all race, ability, culture, gender and religion can access the pre-school curriculum and have the opportunities to reach their full potential.

Through purpose (B) we increase knowledge of local services, and reduced isolation for parents, carers, grandparents and child-minders who attend the group with their children.

Through purpose (C) Staff benefit from training opportunities that enable them to develop individual capabilities and understanding to support the children's learning & development. Students benefit from training placements enabling them to develop practical skills in Childcare. These benefits are evident through continual assessment of children by staff, assessment of staff by management, parent feedback, Early Years advisor and regular evaluation of the service by Social Services and the Education and Training Inspectorate No harm arises from these purposes. The beneficiaries are the children and families connected to playgroup living in Strathroy and surrounding areas.

Approved by the Board of Trustees on 9 April 2024 and signed on its behalf by:



Philippa Fielding  
Trustee



Helen O'Neill  
Trustee

## Little Friends Playgroup

# INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF LITTLE FRIENDS PLAYGROUP

We have examined the financial statements of the charity for the financial year ended 31 August 2023, which comprise the Financial Statements and the related notes.

This report is made solely to the charity's members, as a body, in accordance with the Charities Act (Northern Ireland) 2008. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008. The charity's trustees consider that an audit is not required for this financial year under the Charities Act (Northern Ireland) 2008 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

### Basis of independent examiner's report

We have examined your charity financial statements 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees 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.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 63 of the Charities Act
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

### Independent examiner's statement

We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

*Michael Drumm*

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**MICHAEL DRUMM FCCA**


30a Gortin Road  
Omagh  
Co Tyrone  
BT9 7HX

**Date: 9 April 2024**

**Little Friends Playgroup**  
**FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2023

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>Receipts and Payments Account</b>				
<b>Receipts</b>				
<b>Activities for generating funds</b>				
Fees & Fundraising	2,107	-	2,107	2,095
<b>Charitable activities:</b>				
Early Years Grant	-	20,479	20,479	27,121
Education Authority	28,872	-	28,872	32,002
HSBC Grant	-	-	-	615
Awards For All Grant	-	-	-	10,000
	28,872	20,479	49,351	69,738
<b>Total receipts</b>	<b>30,979</b>	<b>20,479</b>	<b>51,458</b>	<b>71,833</b>
<b>Payments</b>				
<b>Cost of generating funds:</b>				
Office costs	625	-	625	628
<b>Charitable activities:</b>				
Education Authority	34,039	-	34,039	41,491
Early Years Grant	949	20,479	21,428	15,164
	34,988	20,479	55,467	56,655
<b>Total payments</b>	<b>35,613</b>	<b>20,479</b>	<b>56,092</b>	<b>57,283</b>
<b>Net receipts/(payments) for the financial year</b>	<b>(4,634)</b>	<b>-</b>	<b>(4,634)</b>	<b>14,550</b>
Balances brought forward at 1 September 2022	46,729	-	46,729	32,179
<b>Balances carried forward at 31 August 2023</b>	<b>42,095</b>	<b>-</b>	<b>42,095</b>	<b>46,729</b>
<b>Statement of Assets and Liabilities</b>				
<b>Cash funds</b>				
Bank and cash	42,095	-	42,095	46,729

Approved by the Board of Trustees and authorised for issue on 9 April 2024 and signed on its behalf by

  
Philippa Fiering  
Trustee

  
Helen O'Neill  
Trustee

# Little Friends Playgroup

## NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2023

### 1. GENERAL INFORMATION

Little Friends Playgroup is a charity incorporated in Northern Ireland. The registered office of the charity is Strathroy Community Centre, Strathroy, Omagh, Co Tyrone, BT79 7XE which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

### 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Basis of preparation**

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

#### **Statement of compliance**

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

#### **Incoming Resources**

Voluntary income or capital is included in the Statement of Financial Activities when the charity is legally entitled to it, its financial value can be quantified with reasonable certainty and there is reasonable certainty of its ultimate receipt. Entitlement to legacies is considered established when the charity has been notified of a distribution to be made by the executors. Income received in advance of due performance under a contract is accounted for as deferred income until earned. Grants for activities are recognised as income when the related conditions for legal entitlement have been met. All other income is accounted for on an accruals basis.

#### **Resources Expended**

All resources expended are accounted for on an accruals basis. Charitable activities include costs of services and grants, support costs and depreciation on related assets. Costs of generating funds similarly include fundraising activities. Non-staff costs not attributed to one category of activity are allocated or apportioned pro-rata to the staffing of the relevant service. Finance, HR, IT and administrative staff costs are directly attributable to individual activities by objective. Governance costs are those associated with constitutional and statutory requirements.

#### **Cash at bank and in hand**

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

#### **Taxation and deferred taxation**

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

Deferred tax is recognised in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the company's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

**Little Friends Playgroup**  
**NOTES TO THE FINANCIAL STATEMENTS**  
for the financial year ended 31 August 2023

continued

**3. ANALYSIS OF PAYMENTS AND RELATED INCOME FOR CHARITABLE ACTIVITIES**

	Education Authority 2023 £	Total 2023 £	Total 2022 £
<b>Charitable activities:</b>			
<b>Direct and other payments</b>			
Costs	(34,039)	(34,039)	(55,851)

**4. SUPPORT PAYMENTS**

	Office Costs 2023 £	Total 2023 £	Total 2022 £
Office costs	625	625	628

**5. EMPLOYEES AND REMUNERATION**

**Number of employees**

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2023 Number	2022 Number
Playgroup Leaders	4	4

The staff costs comprise:

	2023 £	2022 £
Wages and salaries	43,491	37,135

**6. RESERVES**

	2023 £	2022 £
At the beginning of the year	46,729	32,179
(Deficit)/Surplus for the financial year	(4,634)	14,550
At the end of the year	42,095	46,729

**7. FUNDS**

**7.1 ANALYSIS OF NET ASSETS BY FUND**

	Current assets £	Total £
Unrestricted general funds	42,095	42,095
	42,095	42,095

**8. POST-BALANCE SHEET EVENTS**

There have been no significant events affecting the Charity since the financial year-end.

LITTLE FRIENDS PLAYGROUP  
SUPPLEMENTARY INFORMATION  
RELATING TO THE FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023

**Little Friends Playgroup**  
**SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS**  
Operating Statement  
for the financial year ended 31 August 2023

	2023	2022
	£	£
<b>Income</b>		
Education Authority	28,872	32,002
Fees & Fundraising	2,107	2,095
HSBC Grant	-	615
Grant received	-	10,000
Early Years Grant	20,479	27,121
	<u>51,458</u>	<u>71,833</u>
<b>Expenses</b>		
Wages and salaries	43,491	37,135
Staff training	330	2,859
Rent and heating	2,341	2,393
Expendable materials	7,015	11,001
Early Years membership and services	949	804
Trip	522	1,490
Insurance	554	443
Printing, postage and stationery	404	543
Advertising	-	215
Telephone	25	-
Bank charges	71	185
General expenses	390	215
	<u>56,092</u>	<u>57,283</u>
<b>Net (deficit)/surplus</b>	<u>(4,634)</u>	<u>14,550</u>