

Charity Number: 106842

Little Friends Playgroup
Annual Report and Unaudited Financial Statements
for the financial year ended 31 August 2025

Little Friends Playgroup

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Little Friends Playgroup

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees	Philippa Fielding Helen O'Neill Chloe Allen-Jankus (Appointed 1 September 2024) Gerada Warriner (Appointed 1 September 2024) Mary Quinn Elaine Gallagher (Appointed 1 September 2024) Serena McDevitt (Appointed 1 September 2024) Paula Corrigan (Appointed 1 September 2024) Toni McElhatton (Resigned 1 September 2024) Siobhan Nugent (Resigned 1 September 2024) Clara Maybin (Resigned 1 September 2024) Mariesa Kerlin (Resigned 1 September 2024) Kara Harkin (Resigned 1 September 2024) Karen Green (Resigned 1 September 2024) Majella McClean (Resigned 1 September 2024)
Charity Number in Northern Ireland	106842
Principal Address	Strathroy Community Centre Strathroy Omagh Co Tyrone BT79 7XE
Independent Examiner	Michael Drumm FCCA 30a Gortin Road Omagh Co Tyrone BT79 7HX
Principal Bankers	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 2025

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2025.

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 2025.

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:

Mary Quinn	Chloe Allen-Jankus
Helen O'Neill	Philippa Fielding
Gerada Warriner	Elaine Gallagher
Serena McDevitt	Paula Corrigan

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 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 2025

Results and Dividends

At the end of the financial year the charity has assets of £23,568 (2024 - £29,068) and liabilities of £0.00 (2024 - £0.00). The net assets of the charity have decreased by £(5,500).

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 12 December 2025 and signed on its behalf by:



Philippa Fielding
Trustee



Helen O'Neill
Trustee

Little Friends Playgroup

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 August 2025

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act (Northern Ireland) 2008.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Board of Trustees on 12 December 2025 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 2025, 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

MICHAEL DRUMM FCCA

30a Gortin Road
Omagh
Co Tyrone
BT79 7HX

Date: 12 December 2025

Little Friends Playgroup FINANCIAL STATEMENTS

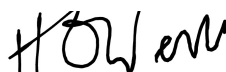
for the financial year ended 31 August 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Receipts and Payments Account				
Receipts				
Activities for generating funds				
Fees & Fundraising	9,526	-	9,526	7,895
Charitable activities:				
Early Years Grant	-	25,301	25,301	16,341
Education Authority	26,270	-	26,270	16,135
John Moores Grant	-	2,000	2,000	-
	26,270	27,301	53,571	32,476
Total receipts	35,796	27,301	63,097	40,371
Payments				
Cost of generating funds:				
Office costs	3,634	-	3,634	695
Charitable activities:				
Education Authority	38,292	-	38,292	35,112
Early Years Grant	1,370	25,301	26,671	17,591
	39,662	25,301	64,963	52,703
Total payments	43,296	25,301	68,597	53,398
Net receipts/(payments) for the financial year	(7,500)	2,000	(5,500)	(13,027)
Balances brought forward at 1 September 2024	29,068	-	29,068	42,095
Balances carried forward at 31 August 2025	21,568	2,000	23,568	29,068
Statement of Assets and Liabilities				
Cash funds				
Bank and cash	23,568	-	23,568	29,068

Approved by the Board of Trustees and authorised for issue on 12 December 2025 and signed on its behalf by



Philippa Fielding
Trustee



Helen O'Neill
Trustee

Little Friends Playgroup

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 August 2025

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 August 2025 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 2025

3. ANALYSIS OF PAYMENTS AND RELATED INCOME FOR CHARITABLE ACTIVITIES

	Education Authority 2025 £	Total 2025 £	Total 2024 £
Charitable activities:			
Direct and other payments			
Costs	(38,292)	(38,292)	(35,112)

4. SUPPORT PAYMENTS

	Office Costs 2025 £	Total 2025 £	Total 2024 £
Office costs	3,634	3,634	695

5. EMPLOYEES AND REMUNERATION

Number of employees

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

	2025 Number	2024 Number
Playgroup Leaders	4	4
The staff costs comprise:	2025 £	2024 £
Wages and salaries	52,650	42,523

6. RESERVES

	2025 £	2024 £
At the beginning of the year	29,068	42,095
Deficit for the financial year	(5,500)	(13,027)
At the end of the year	23,568	29,068

7. FUNDS

7.1 ANALYSIS OF NET ASSETS BY FUND

	Current assets £	Total £
Unrestricted general funds	23,568	23,568
	23,568	23,568

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 2025

Little Friends Playgroup

SUPPLEMENTARY INFORMATION RELATING TO THE FINANCIAL STATEMENTS

Operating Statement

for the financial year ended 31 August 2025

	2025 £	2024 £
Income		
Education Authority	26,270	16,135
John Moores	2,000	-
Fees & Fundraising	9,526	7,895
Early Years Grant	25,301	16,341
	<u>63,097</u>	<u>40,371</u>
Expenses		
Wages and salaries	52,650	42,523
Staff training	414	105
Rent and heating	2,809	2,745
Expendable materials	9,600	4,721
Early Years membership and services	1,383	1,250
Trip	468	947
Insurance	753	611
Printing, postage and stationery	160	156
Telephone	40	45
Bank charges	72	84
General expenses	248	211
	<u>68,597</u>	<u>53,398</u>
Net deficit	<u>(5,500)</u>	<u>(13,027)</u>