

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2023**

The trustees present their report and the financial statements for the year ended 31 August 2023.

Directors

Officers of the charitable company, known as directors for the purpose of company law and trustees for the purpose of charity law, who served during the year and up to the date of this report are set out on page 1.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up.

Charitable objects

The charitable company was established to advance and to promote the preservation and protection of health amongst children in the Gortin area of Co Tyrone. This is done by the provision of play facilities and recreation activities in the interests of social welfare with the object of enhancing the education and development of the children without distinctions of sex, race, political, religion or other opinions. The charitable company benefits the public by providing a high standard of preschool education for children below the compulsory school age.

The company is a registered charity with the Charity Commission for Northern Ireland since 15 April 2020 under registration number NIC107314.

Organisational structure

The trustees meet regularly, administer the charity and make all policy decisions.

Review of activities and achievements

The directors are aware that the number of children availing of the facilities needs to be maintained at the maximum level of 16 to ensure the future viability of the playgroup. They continue to fundraise and consider funding available.

Reserves

The results for the year are set out on page 5. The purposes of the funds are outlined in the notes to the financial statements.

Volunteers

The charitable company is grateful for the unstinting efforts of its directors and other volunteers who have continually supported the activities and management of the charitable company throughout the year. As indicated in note 10 to the financial statements, the directors were not in receipt of any remuneration nor reimbursement of expenses in respect of their services during the year.

Taxation

The charitable company is accepted as a charity by HM Revenue & Customs under reference XR19021 and therefore is exempt from corporation tax.

Statement of trustees' responsibilities

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

**Rascals Community Playgroup
(Company limited by guarantee)**

**Trustees' report
for the year ended 31 August 2023**

Company law and charity law requires the trustees to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including 'Accounting and Reporting by Charities: Statement of Recommended Practice' (FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland'). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the surplus or deficit for that year. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Special provisions relating to small companies

This report has been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities (FRS 102) and in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small entities.

This report was approved by the trustees on 23 January 2024 and signed on its behalf by

Signature:

Helen Warnock

Name (in block capitals):

Helen Warnock
Trustee