

# Happy Days Playgroup

Northern Ireland · Charity number 100191

## Details

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**Status** Received

**Registered** 2014-07-22

**Register** [View on the Charity Commission for Northern Ireland register](#)

## Contact

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**Address** Happy Days Play Group  
School Lane  
Coalisland  
Dungannon  
County Tyrone.  
Bt71 4nw  
BT71 4NW

**Phone** 028 87746056

**Email** [happydaysplaygroup@outlook.com](mailto:happydaysplaygroup@outlook.com)

## Activities

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**Purposes:** The Group is established to promote play learning environments for all children under statutory school age (hereinafter referred to as the beneficiaries) of the area served Coalisland and its surrounding environs in County Tyrone (hereinafter called the "area of benefit") without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and in particular: a) to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/carers to take responsibility for and to become involved in the activities of the group; and to promote the preservation of health of the beneficiaries; and b) to support the values and principles of Early Years.

**What the charity does:** The advancement of education

**How the charity works:** Education/training, Playgroup/after schools

**Who the charity helps:** Preschool (0-5 year olds), Voluntary and community sector

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£61,209	£67,936	£0	4

## Trustees

Name	Role	Appointed
Mr Brian Duffin		
Mr Michael Carolan		
Mrs Bertilla Mcaliskey		

**Happy Days Playgroup**

Northern Ireland - Charity number 100191

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# Accounts

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Charity Number: 100191

**Happy Days Playgroup**

**Annual Report and Unaudited Financial Statements**

**for the financial year ended 31 August 2024**

*“Accounting for your future”*

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**Happy Days Playgroup  
Trustees' and Other Information**

**Trustees**

Bertilla McAliskey  
Brian Duffin  
Micheal Carolan

**Charity Number in Northern Ireland**

100191

**Principal Address**

School Lane  
Brackaville  
Coalisland  
Co Tyrone  
BT71 4NW

**Independent Examiner**

**Kieran Magill**

K Magill and Company  
Chartered Accountants  
2 Church Street  
Ballygawley  
Co Tyrone  
BT70 2HB

**Bankers**

AIB (NI) PLC  
18-20 Scotch Street  
Dungannon  
Co Tyrone  
BT70 1AZ

## Happy Days Playgroup Statement of Trustees' Responsibilities

The trustees present their Trustees' Report and the unaudited financial statements for the financial year ended 31 August 2024.

The financial statements are prepared in accordance with 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 charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

### Mission Statement

Happy Days Playgroup provides pre-school education for children each year. It serves the town of Coalisland and surrounding areas. Children are provided with high quality, stimulating pre-school education. The Playgroup employs 4 staff members who are fully qualified in childcare and education. The Playgroup is run by a committee of parents.

The Playgroup receives money from the Education Authority for each pre-school child. This money is used to pay staff wages. Additional funds are achieved by fundraising events organised by the committee and staff. Additional grants are also applied for to enhance the learning environment.

Fundraising and parental fees are used to pay utility expenses, cleaning, food and additional resources such as art supplies. The beneficiaries are the pupils, staff and families of Happy Days Playgroup. There is no private benefit from our purposes.

### Financial Review

During the year ended 31 August 2024, Happy Days Playgroup produced a deficit of £6,727 (2023: £3,717).

At the end of the financial year the charity had assets of £67,474 (2023: £74,201) and liabilities of £0 (2023: £0). It is the policy of Happy Days Playgroup to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation. The trustees do not foresee any financial issues in the foreseeable future.

### Compliance with Sector-Wide Legislation and Standards

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

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 10 December 2024 and signed on its behalf by:



**Bertilla McAliskey**  
Trustee

## **Happy Days Playgroup Statement of Trustees' Responsibilities**

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 estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 10 December 2024 and signed on its behalf by:**

  
**Bertilla McAliskey**  
Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF HAPPY DAYS PLAYGROUP**

We have examined the financial statements of the charity for the financial year ended 31 August 2024 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity 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.



**Kieran Magill BSc (Econ) FCA FCPA AFTA**  
**K MAGILL AND COMPANY**  
Chartered Accountants  
2 Church Street  
Ballygawley  
Co Tyrone  
BT70 2HB

**Date: 10 December 2024**

**Happy Days Playgroup**  
**Statement of Financial Activities**  
for the financial year ended 31 August 2024

	Notes	Unrestricted Funds 2024 £	Total 2024 £	Unrestricted Funds 2023 £	Total 2023 £
<b>Income</b>					
Activities for generating funds	3.1	61,209	61,209	63,418	63,418
<b>Total incoming resources</b>		<b>61,209</b>	<b>61,209</b>	<b>63,418</b>	<b>63,418</b>
<b>Resources Expended</b>					
Other expenditure	4.1	67,936	67,936	59,701	59,701
<b>Net incoming/outgoing resources before transfers</b>		<b>(6,727)</b>	<b>(6,727)</b>	<b>3,717</b>	<b>3,717</b>
Gross transfers between funds		-	-	-	-
<b>Net movement in funds for the financial year</b>		<b>(6,727)</b>	<b>(6,727)</b>	<b>3,717</b>	<b>3,717</b>
<b>Reconciliation of funds</b>					
Balances brought forward at 01 September 2023		74,201	74,201	70,484	70,484
<b>Balances carried forward at 31 August 2024</b>		<b>67,474</b>	<b>67,474</b>	<b>74,201</b>	<b>74,201</b>

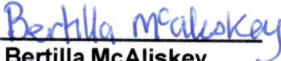
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Happy Days Playgroup  
Balance Sheet**

for the financial year ended 31 August 2024

	Notes	2024 £	2023 £
<b>Current Assets</b>			
Cash at bank and in hand		67,474	74,201
<b>Net Current Assets</b>		<u>67,474</u>	<u>74,201</u>
<b>Total Assets less Current Liabilities</b>		<u>67,474</u>	<u>74,201</u>
<b>Funds</b>			
Restricted funds		-	-
General fund (unrestricted)		67,474	74,201
<b>Total funds</b>		<u>67,474</u>	<u>74,201</u>

Approved by the Board of Trustees and authorised for issue on 10 December 2024 and signed on its behalf by:

  
Bertilla McAliskey  
Trustee

**Happy Days Playgroup**  
**Notes to the Financial Statements**  
for the financial year ended 31 August 2024

**1. GENERAL INFORMATION**

Happy Days Playgroup is a charity registered in Northern Ireland. The registered office of the charity is School Lane, Brackaville, Dungannon, Co. Tyrone, BT71 4NW, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) 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 2024 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.

**Income**

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. 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.

**Expenditure**

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. 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.

**3. INCOME**

**3.1 ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds	Total	Total
	2024	2024	2023
	£	£	£
Fundraising	1,574	1,574	2,723
Grants	59,635	59,635	60,695
	<u>61,209</u>	<u>61,209</u>	<u>63,418</u>

**4 EXPENDITURE****4.1 OTHER EXPENDITURE**

	<b>Direct Costs 2024 £</b>	<b>Total 2024 £</b>	<b>Total 2023 £</b>
Administrative expenses	<b>67,936</b>	<b>67,936</b>	59,701

**5 RESERVES**

	<b>2024 £</b>	<b>2023 £</b>
At 1 September 2023	<b>74,201</b>	70,484
(Deficit)/Surplus for the financial year	<b>(6,727)</b>	3,717
At 31 August 2024	<b>67,474</b>	74,201

**6 POST-BALANCE SHEET EVENTS**

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

**HAPPY DAYS PLAYGROUP**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2024**

**Happy Days Playgroup**  
**Supplementary Information relating to the Financial Statements**  
**Operating Statement**

for the financial year ended 31 August 2024

	<b>2024</b>	2023
	£	£
<b>Income</b>		
E.A. Region - PEG	<b>54,560</b>	56,520
Early Years	-	3,675
Halifax Foundation	-	500
SHSCT	<b>3,575</b>	-
HSCNI	<b>1,500</b>	-
Parental fees and fundraising	<b>1,574</b>	<b>2,723</b>
	<b>61,209</b>	<b>63,418</b>
<b>Expenditure</b>		
Wages and pension	<b>59,740</b>	50,717
Speech and language services	<b>400</b>	-
Resources	<b>1,276</b>	1,447
Milk	-	192
Early Years membership	-	1,569
Extended services	-	900
Staff training	-	95
Electricity	<b>519</b>	948
Oil	<b>1,530</b>	600
Insurance	<b>1,109</b>	994
Water rates	<b>481</b>	395
General maintenance	<b>1,500</b>	-
Fire maintenance	<b>296</b>	231
Telephone and internet	<b>721</b>	855
Printing and stationery	-	52
Subscriptions	<b>167</b>	143
Accountancy	-	372
Bank fees and interest	<b>197</b>	191
	<b>67,936</b>	<b>59,701</b>
<b>Net (deficit)/surplus</b>	<b>(6,727)</b>	<b>3,717</b>

**Happy Days Playgroup**

Northern Ireland - Charity number 100191

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# Accounts

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Charity Number: 100191

## Happy Days Playgroup

Annual Report and Unaudited Financial Statements

for the financial year ended 31 August 2023

*“Accounting for your future”*

**Happy Days Playgroup  
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**Happy Days Playgroup  
Trustees' and Other Information**

**Trustees**

Bertilla McAliskey  
Brian Duffin  
Micheal Carolan

**Charity Number in Northern Ireland**

100191

**Principal Address**

School Lane  
Brackville  
Coalisland  
Co Tyrone  
BT71 4NW

**Independent Examiner**

K Magill and Company  
Chartered Accountants  
2 Church Street  
Ballygawley  
Co Tyrone  
BT70 2HB

**Bankers**

AIB (NI) PLC  
18-20 Scotch Street  
Dungannon  
Co Tyrone  
BT70 1AZ

## Happy Days Playgroup Trustees' Annual Report

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 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 charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

### **Mission Statement**

Happy Days Playgroup provides pre-school education for children each year. It serves the town of Coalisland and surrounding areas. Children are provided with high quality, stimulating pre-school education. The Playgroup employs 4 staff members who are fully qualified in childcare and education. The Playgroup is run by a committee of parents.

The Playgroup receives money from the Education Authority for each pre-school child. This money is used to pay staff wages. Additional funds are achieved by fundraising events organised by the committee and staff. Additional grants are also applied for to enhance the learning environment. Fundraising and parental fees are used to pay utility expenses, cleaning, food and additional resources such as art supplies. The beneficiaries are the pupils, staff and families of Happy Days Playgroup. There is no private benefit from our purposes.

### **Financial Review**

During the year ended 31 August 2023, Happy Days Playgroup produced a surplus of £3,717 (2022: £20,287).

At the end of the financial year the charity had assets of £74,201 (2022: £70,484) and liabilities of £0 (2022: £0). It is the policy of Happy Days Playgroup to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation.

The trustees do not foresee any financial issues in the foreseeable future.

### **Compliance with Sector-Wide Legislation and Standards**

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

- The Charities SORP (FRS 102)

**Approved by the Board of Trustees on 12 March 2024 and signed on its behalf by:**

*Bertilla McAliskey*

**Bertilla McAliskey**  
Trustee

## **Happy Days Playgroup Statement of Trustees' Responsibilities**

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.

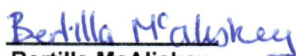
In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 March 2024 and signed on its behalf by:**

  
**Bertilla McAliskey**  
Trustee

**Happy Days Playgroup  
Independent Examiner's Report**

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF HAPPY DAYS PLAYGROUP**

We have examined the financial statements of the charity for the financial year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity 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.

  
Kieran Magill BSc (Econ) FCA FCPA AFTA

**K MAGILL AND COMPANY**

Chartered Accountants

2 Church Street

Ballygawley

Co Tyrone

BT70 2HB

**Date: 12 March 2024**

**Happy Days Playgroup**  
**Statement of Financial Activities**  
for the financial year ended 31 August 2023

	Notes	Unrestricted Funds 2023 £	Total 2023 £	Unrestricted Funds 2022 £	Total 2022 £
<b>Income</b>					
Activities for generating funds	3.1	63,418	63,418	79,876	79,876
<b>Total incoming resources</b>		<b>63,418</b>	<b>63,418</b>	79,876	79,876
<b>Resources Expended</b>					
Other expenditure	4.1	59,701	59,701	59,589	59,589
<b>Net incoming/outgoing resources before transfers</b>					
Gross transfers between funds		3,717	3,717	20,287	20,287
		-	-	-	-
<b>Net movement in funds for the financial year</b>					
		3,717	3,717	20,287	20,287
<b>Reconciliation of funds</b>					
Balances brought forward at 01 September 2022		70,484	70,484	50,197	50,197
<b>Balances carried forward at 31 August 2023</b>		<b>74,201</b>	<b>74,201</b>	70,484	70,484

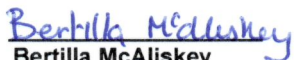
The Statement of Financial Activities includes all gains and losses recognised in the financial year.  
All income and expenditure relate to continuing activities.

**Happy Days Playgroup  
Balance Sheet**

for the financial year ended 31 August 2023

	Notes	2023 £	2022 £
<b>Current Assets</b>			
Cash at bank and in hand		74,201	70,484
<b>Net Current Assets</b>		<u>74,201</u>	<u>70,484</u>
<b>Total Assets less Current Liabilities</b>		<u>74,201</u>	<u>70,484</u>
<b>Funds</b>			
Restricted funds		-	-
General fund (unrestricted)		74,201	70,484
<b>Total funds</b>		<u>74,201</u>	<u>70,484</u>

Approved by the Board of Trustees and authorised for issue on 12 March 2024 and signed on its behalf by:

  
Bertilla McAliskey  
Trustee

**Happy Days Playgroup**  
**Notes to the Financial Statements**  
for the financial year ended 31 August 2023

**1 GENERAL INFORMATION**

Happy Days Playgroup is a charity registered in Northern Ireland. The registered office of the charity is School Lane, Brackaville, Dungannon, Co. Tyrone, BT71 4NW, Northern Ireland which is also the principal place of business of the charity. The financial statements have been presented in Pound Sterling (£) 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 2023 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.

**Income**

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. 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.

**Expenditure**

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. 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.

**3 INCOME**

**3.1 ACTIVITIES FOR GENERATING FUNDS**

	Unrestricted Funds	Total	Total
	2023	2023	2022
	£	£	£
Fundraising	2,723	2,723	3,975
Grants	60,695	60,695	75,901
	<u>63,418</u>	<u>63,418</u>	<u>79,876</u>

**4 EXPENDITURE**  
**4.1 OTHER EXPENDITURE**

	<b>Direct Costs 2023 £</b>	<b>Total 2023 £</b>	<b>Total 2022 £</b>
Administrative expenses	<b>59,701</b>	<b>59,701</b>	59,589

**5 RESERVES**

	<b>2023 £</b>	<b>2022 £</b>
At 1 September 2022	<b>70,484</b>	50,197
Surplus for the financial year	<b>3,717</b>	20,287
At 31 August 2023	<b>74,201</b>	70,484

**6 POST-BALANCE SHEET EVENTS**

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

**HAPPY DAYS PLAYGROUP**

**SUPPLEMENTARY INFORMATION**

**RELATING TO THE FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED 31 AUGUST 2023**

**Happy Days Playgroup**  
**Supplementary Information relating to the Financial Statements**  
**Operating Statement**

for the financial year ended 31 August 2023

	2023	2022
	£	£
<b>Income</b>		
E.A. Region - PEG	56,520	55,648
Early Years	3,675	11,025
Halifax Foundation	500	4,000
SHSCT	-	3,140
HSCB	-	1,728
Parental fees and fundraising	2,723	4,335
	<b>63,418</b>	<b>79,876</b>
<b>Expenditure</b>		
Wages and pension	50,717	43,115
Equipment	-	1,730
Resources	1,447	4,838
Milk	192	160
Early Years membership	1,569	1,531
Extended services	900	-
Staff training	95	2,920
Electricity	948	779
Oil	600	600
Insurance	994	1,136
Water rates	395	396
General maintenance	231	757
Telephone and internet	855	1,041
Printing and stationery	52	-
Subscriptions	143	-
Accountancy	372	354
Bank fees and interest	191	232
	<b>59,701</b>	<b>59,589</b>
<b>Net surplus</b>	<b>3,717</b>	<b>20,287</b>

**Happy Days Playgroup**

Northern Ireland - Charity number 100191

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# Annual report

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## Happy Days Playgroup Trustees' Annual Report

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 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 charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

### **Mission Statement**

Happy Days Playgroup provides pre-school education for children each year. It serves the town of Coalisland and surrounding areas. Children are provided with high quality, stimulating pre-school education. The Playgroup employs 4 staff members who are fully qualified in childcare and education. The Playgroup is run by a committee of parents.

The Playgroup receives money from the Education Authority for each pre-school child. This money is used to pay staff wages. Additional funds are achieved by fundraising events organised by the committee and staff. Additional grants are also applied for to enhance the learning environment. Fundraising and parental fees are used to pay utility expenses, cleaning, food and additional resources such as art supplies. The beneficiaries are the pupils, staff and families of Happy Days Playgroup. There is no private benefit from our purposes.

### **Financial Review**

During the year ended 31 August 2023, Happy Days Playgroup produced a surplus of £3,717 (2022: £20,287).

At the end of the financial year the charity had assets of £74,201 (2022: £70,484) and liabilities of £0 (2022: £0). It is the policy of Happy Days Playgroup to retain a level to cover any unforeseen expenditure and allow the charity to continue in operation.

The trustees do not foresee any financial issues in the foreseeable future.

### **Compliance with Sector-Wide Legislation and Standards**

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

- The Charities SORP (FRS 102)

**Approved by the Board of Trustees on 12 March 2024 and signed on its behalf by:**

*Bertilla McAliskey*

**Bertilla McAliskey**  
Trustee

## **Happy Days Playgroup Statement of Trustees' Responsibilities**

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 estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, 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 March 2024 and signed on its behalf by:**



**Bertilla McAliskey**

**Trustee**

**Happy Days Playgroup**

Northern Ireland - Charity number 100191

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# Annual return

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**Happy Days Playgroup  
Independent Examiner's Report**

**INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF HAPPY DAYS PLAYGROUP**

We have examined the financial statements of the charity for the financial year ended 31 August 2023 which comprise the Statement of Financial Activities, the Balance Sheet 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 charity 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.

  
Kieran Magill BSc (Econ) FCA FCPA AFTA

**K MAGILL AND COMPANY**

Chartered Accountants

2 Church Street

Ballygawley

Co Tyrone

BT70 2HB

**Date: 12 March 2024**

**Happy Days Playgroup**

Northern Ireland - Charity number 100191

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# Accounts

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Happy Days Community Playgroup, Coalisland

Receipts & Payments For The Period Ended 31st August 2022

Receipts

Opening Balance	Bank	47196.31
	Reserve	3000.00
Early Years		11025.00
E.A. Region		55648.00
SHSCT		3140.00
HSCB		1727.98
Insurance claim		360.00
Halifax foundaion		4000.00
Fees and fundraising		3974.99

Payments

Wages & NIC	43114.62
Equipment	1730.00
Resources	4838.48
Early Years	1531.30
Telephone	1040.85
Milk Bills	160.19
Electricity	779.00
Insurances	1135.96
Bank Fees & Interest	231.32
Accountancy	354.00
Oil	600.00
General maintenance	756.68
Courses and training	2920.00
Water rates	396.19

Closing Balance	Bank	60495.94
	Reserve	9987.75
		<u>130072.28</u>

130072.28

Accountants Report

We have prepared the above Accounts from the records, information and explanations supplied to us and we certify that they are in accordance therewith.

Coalisland,  
Co. Tyrone.

*O'Hagan, McGlinchey & Co*  
O'Hagan, McGlinchey & Co.  
Accountants & Auditors

28th November 2022

**Happy Days Playgroup**

Northern Ireland - Charity number 100191

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# Annual report

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Happy Days Playgroup  
School Lane  
Brackaville  
Coalisland  
Co Tyrone  
BT71 4NW

## **Trustees Annual Report for 2021/22**

### **Happy Days Playgroup**

**Charity No: NIC 100191**

**Trustees: Bertilla McAliskey  
Brian Duffin  
Micheal Carolan**

The trustees of Happy Days Playgroup understand and follow the Commissions public benefit requirement statutory guidance.

Happy Days Playgroup provides pre-school education for children each year. It serves the town of Coalisland and surrounding areas. Children are provided with a high quality, stimulating pre-school education. The Playgroup employs 3 staff members who are fully qualified in childcare and education.

Happy Days Playgroup is governed by a constitution adopted on 25<sup>th</sup> September 2013. The playgroup is run by a committee of parents.

The Playgroup receives money from the Education Authority for each pre-school child. This money is used to pay staff wages. Additional funds are achieved by fund-raising events organised by the Committee and staff. Grants are also applied for to enhance the learning environment.

During the year 2016/2017 the group received a grant from EA towards books, in a bid to promote reading at home. This money was used to purchase books and set up a lending library for the children. Money was also received from the SHSCT to pay wages for a 1:1 support worker for a child with Downs Syndrome.

Fund-raising and remainder of parents fees were used to pay electric, heating, cleaning, food and additional resources such as art supplies.

During the year 2016/2017 Happy Days Playgroup received funding from the Pathway fund to run an Eager and Able to Learn Programme for children in their pre-school year. We aim to have this up and running in September 2017. This is further evidence on how the playgroup is benefiting the children and families in the Coalisland and surrounding area.

Signed \_\_\_\_\_ Bertilla McAliskey (Trustee)



**Happy Days Playgroup**

Northern Ireland - Charity number 100191

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# Annual return

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# O'Hagan, McGlinchey & Co.

ACCOUNTANTS

## Independent Examiners Report

### Happydays Playgroup

#### **Independent examiner's report to the charity trustees of Happydays Playgroup.**

We report on the accounts of the Trust for the year ended 31<sup>st</sup> August 2022, which are set out on pages 01 to 02.

#### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is our responsibility to:

- Examine the accounts under Section 65 of the Charities Act
- Follow the procedures laid down in the general Directions given by the Commissions under Section 65(9)(b) of the Charities Act
- State whether particular matters have come to my attention

#### **Basis of independent examiner's report**

We have examined your charity accounts 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.

Our examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning such matters.

Our role is to state whether any material matters have come to our attention giving us cause to believe:

1. That accounting records were not kept in accordance with Section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

#### **Independent examiner's statement**

We have completed our examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, we have found no matters that require drawing to your attention.

*O'Hagan, McGlinchey & Co*  
**O'Hagan, McGlinchey & Co.**  
**Accountants**  
**32-34 Dungannon Road**  
**Coalisland**  
**Co. Tyrone**  
**BT71 4HP**

**29<sup>TH</sup> November 2022** O'Hagan, McGlinchey & Co is a trading name for O'Hagan McGlinchey Ltd

36 Dungannon Road, Coalisland, Co Tyrone, BT71 4HP

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