

Kilroot Playgroup

Northern Ireland · Charity number 100433

Details

Status Overdue

Registered 2014-09-29

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

Contact

Address Eden Community Centre
42 Belttoy Road
County Antrim
Bt38 9bh
BT38 9BH

Phone 07814 241483

Activities

Purposes: The aim of the group is to enhance the development and education of the children under statutory school age by encouraging parents/guardians to understand and provide for the needs of their children by: 1 - Offering appropriate play facilities, with the right of parent/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 culture, race or means. 2 - Encouraging the study of the needs of the children and their families and promoting public interest and recognition of the needs of the children and their families in the local area. 3 - Instigating and adhering to and furthering the aims of the Early Years Team.

What the charity does: The advancement of education

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

Who the charity helps: Parents,Preschool (0-5 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2023-03-31	£45,343	£49,204	£0	3

Trustees

Name	Role	Appointed
Miss Lauren Keep		

Kilroot Playgroup

Northern Ireland - Charity number 100433

Accounts

KILROOT PLAYGROUP

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2023

Registered Charity in Northern Ireland (NIC100433)

KILROOT PLAYGROUP

**Financial Statements
Year ended 31 March 2023**

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KILROOT PLAYGROUP

Year ended 31 March 2023

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kilroot Playgroup
Charity registration number	NIC100433
Principal office	Eden Community Centre 42 Beltoy Road Carrickfergus Co Antrim BT38 9BH
The trustees	Miss Lauren Keep Mrs Evelyn Mahood
Bankers	Danske Bank Donegal Sq West Belfast Co Antrim BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2023

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The trustees who have served during the year were as follows:

Miss L Keep

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Kilroot Playgroup, charity registration number: NIC100433

Principal office
Eden Community Centre,
42 Beltoy Road
Carrickfergus, BT38 9BH

The trustees
Miss L Keep
Mrs Evelyn Mahood

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2023

Bankers	Danske Bank Branch Business P.O Box 183 Donegall Square West Belfast BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

STRUCTURE AND MANAGEMENT

Governing Document

Kilroot Playgroup is a charity registered with the Charity Commission for Northern Ireland. Its operations are governed by a Trust Deed. There are 4 Trustees named above who oversee the charity's activities and finances and decide how it will achieve its objectives.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity law, the content of the Trust Deed, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2023

DESCRIPTION AND PURPOSE

The committee communicate widely the vision, ethos and strategic direction of the pre-school centre and ensure strong links with the parents and local community. The committee ensures the groups financial and human resources are deployed effectively and in the interest of the children.

ACTIVITIES AND OBJECTIVES

We are a local playgroup, who aim to educate children in learning through play. We provide opportunities for children to discover that learning is fun. play is a vital art of development for a young children. Attending our playgroup, a child can acquire the skills to help them develop physically, intellectually, emotionally and socially. We seek to promote interaction with the community by regularly visiting the local primary school, places of interest and family activities. We create a disciplined environment in which children learn to control their own behaviour, feel good about themselves, become independent and responsible. Through annual early years, DENI and social services inspections we ensure that we have a well run playgroup and strive to maintain this high standard for many years to come. This is a direct benefit to the children and families who attend the playgroup currently but also our future intake of children in the community. The playgroup is ran by a committee (or trustees), with Chairperson, Secretary and Treasurer - mainly consisting of parents of the current years intake of children, with some previous years' committee members staying also. Committee meet at least twice a term and is responsible for ensuring that the playgroup complies with its aims and is properly and responsibly managed for the good of it's beneficiaries..

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the charity has been operating at almost full capacity throughout the financial year. The trustees are pleased at the level of service achieved and are optimistic that this will continue in the future.

The 2023 season started well with Wednesday sessions and group bookings well attended throughout the year. In June we took part in the Lough Erne regatta having a lot of fun and coming out winners. We held our own BLS regatta in August, hosting teams from Foyle and Lough Erne, another fun and rewarding day for all involved. We also supported the Belfast Lough cross the lough swim, the Carrickfergus Triathlon, disability pride and the Belfast Maritime Festival, a busy year for all involved.

PUBLIC BENEFIT STATEMENT

The Board of Kilroot Playgroup confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2023

The direct benefit that flows from this purpose include enhancing the development and education of local children in the 6 areas of learning required by PEEP (Pre-School education expansion programme) This purpose also directly benefits the children in their transition to their choice of primary school in the area. This benefit is evidenced through yearly inspections by social services and DENI (Department of Education in Northern Ireland)- of which their procedures we adhere to, - ('The playgroup is meeting, very effectively, the educational and pastoral needs of the children and has demonstrated its capacity for sustained self-improvement' - Pre-school inspection report March 2012) and also by the amount of yearly applications we get from parents who wish their child to be enrolled in the playgroup. The beneficiaries of this purpose are the children who attend, their families and also the families who wish their children to attend in the future. By carrying out our purposes, the children are then well equipped and prepared to cope with moving into primary school education, which in turn also benefits the primary school they plan to attend.

A private benefit to our trustees would be the gaining of skills through finance, admin etc through following correct governance guidelines - these are necessary benefits but incidental and therefore necessary for the successful running of the organisation in carrying out our purposes.

A second private benefit, again incidental, is that most committee members have children who attend the playgroup and who benefit from our purposes. Every year new committee members are elected, due to the new intake of children and so this is an inevitable, but necessary private benefit in order to keep the organisation running.

FINANCIAL REVIEW

The charity returned a deficit of £3,861 (2022: £6,276) for the year. As at 31 March 2023, the charity has funds carried forward of £19,853 (2022: £23,714).

GOING CONCERN

The activities of the charity is dependent on ongoing fundraising activities. The Trustees are of the opinion that the charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report.

RESERVES POLICY

The charity aims to retain unrestricted reserves at between three and six months expenditure. The trustees consider that this ensures that in the event of a significant drop in funding they will be able to continue activities while working to source alternative funding. The charity has maintained this level of funding throughout the year.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2023

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees ' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed , subject to any material 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 to operate.

The trustees are responsible for keeping adequate accounting records that 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 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2023

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

FUTURE PLANS

It is the Trustees' intention to develop the present activities of the charity.

Disclosure of Information to Independent Examiner

So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

KILROOT PLAYGROUP

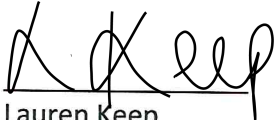
TRUSTEES REPORT (cont'd)


Year ended 31 March 2023

Independent Examiner

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 19 July 2024 and signed on its behalf by:


Lauren Keep
Trustee


Evelyn Mahood
Trustee

KILROOT PLAYGROUP
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2023

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILROOT PLAYGROUP

I report on the financial statements of Kilroot Playgroup for the year ended 31st March 2023 which are contained within the 2023 Annual Report.

Respective responsibilities of trustees and independent examiner

Kilroot Playgroup's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Kilroot Playgroup's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

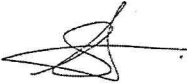
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA
Partner
Hopper & Co

19 July 2024

KILROOT PLAYGROUP

**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2023**

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
Income from:					
Donations and legacies	2	33,962	-	33,962	30,266
Charitable Activities	3	11,381	-	11,381	10,281
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		45,343	-	45,343	40,547
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	7	49,204	-	49,204	46,823
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		49,204	-	49,204	46,823
		-----	-----	-----	-----
Net Income		(3,861)	-	(3,861)	(6,276)
		-----	-----	-----	-----
Net movement in funds		(3,861)	-	(3,861)	(6,276)
Funds brought forward		23,714	-	23,714	29,990
		-----	-----	-----	-----
Funds carried forward	15	19,853	-	19,853	23,714
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

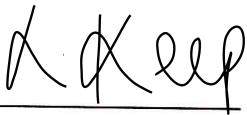
The statement of financial activities includes all gains and losses recognised during the year.

KILROOT PLAYGROUP

BALANCE SHEET
As at 31 March 2023

	Note	2023	2022
Fixed Assets		£	£
Tangible Fixed Assets	13	452	532
Total fixed assets		<u>452</u>	<u>532</u>
Current Assets			
Cash and cash equivalents		24,207	27,268
Total current assets		<u>24,207</u>	<u>27,268</u>
Creditors: amounts falling due within one year	14	4,806	4,086
Total Creditors		<u>4,806</u>	<u>4,086</u>
Net Current Assets		<u>19,401</u>	<u>23,182</u>
Total Net Assets		<u>19,853</u>	<u>23,714</u>
Funds of the charity			
Unrestricted funds	15		
General funds		19,853	23,714
Total charity funds		<u>19,853</u>	<u>23,714</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2024 and are signed on behalf of the board by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

The notes on pages 14 to 25 form part of these financial statements.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS for the year ended 31 March 2023

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is Eden Community Centre, 42 Beltoy Road, Carrickfergus, BT38 9BH.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	10% Reducing balance
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In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Donations				
EA Funding	33,962	-	33,962	30,266
	-----	-----	-----	-----
	33,962	-	33,962	30,266
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Playgroup Fees	11,381	-	11,381	8,818
Fundraising	-	-	-	1,463
	-----	-----	-----	-----
	11,381	-	11,381	10,281
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

4. STAFF COSTS

The total staff cost and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	36,223	34,694

The average head count of employees during the year was 3 (2022: 3)

No employee received employee benefits of more than £60,000 during the year (2022: 0)

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Main Activity	48,484	-	48,484	46,103
Governance costs	720	-	720	720
	-----	-----	-----	-----
	49,204	-	49,204	46,823
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
	£	£	£	£
Purchases	4,046	-	4,046	7,021
Wages/Salaries	36,223	-	36,223	35,284
Rent	6,770	-	6,770	2,316
Insurance	472	-	472	392
Legal & Professional	667	-	667	703
Telephone	105	-	105	94
Bank Charges	61	-	61	19
Administration Costs	60	-	60	179
Depreciation	80	-	80	95
	-----	-----	-----	-----
	48,484	-	48,484	46,103
	-----	-----	-----	-----

7. NET EXPENDITURE

Net Expenditure is stated after charging/(crediting):

	Total 2023	Total 2022
	£	£
Depreciation of tangible fixed assets	80	95
	-----	-----
	80	95
	-----	-----

8. INDEPENDENT EXAMINATION FEES

	Total 2023	Total 2022
	£	£
Fees payable to independent examiner for: Independent examination of the financial statements	720	720
	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

10. TAXATION

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	3,672
At end of the year	<u>3,672</u>
Depreciation	
At beginning of the year	3,140
Depreciation	80
At end of the year	<u>3,220</u>
Net book value at beginning of the year	<u>532</u>
Net book value at end of the year	<u>452</u>

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2023	Total 2022
	£	£
HMRC	104	104
Accruals	4702	3,982
	-----	-----
	4,806	4,086
	-----	-----

13. FUND BALANCES

Funds 2023	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	23,714	45,343	(49,204)	(3,861)	-	19,853
	-----	-----	-----	-----	-----	-----
Total	23,714	45,343	(49,204)	(3,861)	-	19,853
	-----	-----	-----	-----	-----	-----

Funds 2022	Balance at start £	Income £	Expenditu re £	Surplus / (Deficit) £	Transfer £	Balance at end £
Unrestricted Funds						
General fund	29,990	40,547	(46,823)	(6,276)	-	23,714
	-----	-----	-----	-----	-----	-----
Total	29,990	40,457	(46,823)	(6,276)	-	23,714
	-----	-----	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2023

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£
Fixed Assets	452	-	452
Net Current Assets	19,401	-	19,401
	-----	-----	-----
	19,853	-	19,853
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Fixed Assets	532	-	532
Net Current Assets	23,182	-	23,182
	-----	-----	-----
	23,714	-	23,714
	-----	-----	-----

15. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

16. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

17. RELATED PARTIES

There were no related party transactions during the year (2022: £Nil).

Kilroot Playgroup

Northern Ireland - Charity number 100433

Accounts

KILROOT PLAYGROUP

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2022

Registered Charity in Northern Ireland (NIC100433)

KILROOT PLAYGROUP

**Financial Statements
Year ended 31 March 2022**

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KILROOT PLAYGROUP

Year ended 31 March 2022

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kilroot Playgroup
Charity registration number	NIC100433
Principal office	Eden Community Centre 42 Beltoy Road Carrickfergus Co Antrim BT38 9BH
The trustees	Miss Lauren Keep Mrs Evelyn Mahood
Bankers	Danske Bank Donegal Sq West Belfast Co Antrim BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2022

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The trustees who have served during the year were as shown in the paragraph below.

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Kilroot Playgroup, charity registration number: NIC100433

Principal office
Eden Community Centre,
42 Beltoy Road
Carrickfergus, BT38 9BH

The trustees
Lauren Keep
Evelyn Mahood
Colleen Campbell
Lauren Hamilton

Colleen Campbell and Lauren Hamilton resigned during 2023.

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2022

Bankers

Danske Bank
Branch Business
P.O Box 183
Donegall Square West
Belfast
BT1 6JS

Independent examiner

Simon Hopper F.C.A.
Hopper & Co
6 Doagh Road
Ballyclare
BT39 9BG

STRUCTURE AND MANAGEMENT

Governing Document

Kilroot Playgroup is a charity registered with the Charity Commission for Northern Ireland. Its operations are governed by a Trust Deed. There are 4 Trustees named above who oversee the charity's activities and finances and decide how it will achieve its objectives.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity law, the content of the Trust Deed, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

DESCRIPTION AND PURPOSE

The committee communicate widely the vision, ethos and strategic direction of the pre-school centre and ensure strong links with the parents and local community. The committee ensures the groups financial and human resources are deployed effectively and in the interest of the children.

ACTIVITIES AND OBJECTIVES

We are a local playgroup, who aim to educate children in learning through play. We provide opportunities for children to discover that learning is fun. play is a vital art of development for a young children. Attending our playgroup, a child can acquire the skills to help them develop physically, intellectually, emotionally and socially. We seek to promote interaction with the community by regularly visiting the local primary school, places of interest and family activities. We create a disciplined environment in which children learn to control their own behaviour, feel good about themselves, become independent and responsible. Through annual early years, DENI and social services inspections we ensure that we have a well run playgroup and strive to maintain this high standard for many years to come. This is a direct benefit to the children and families who attend the playgroup currently but also our future intake of children in the community. The playgroup is ran by a committee (or trustees), with Chairperson, Secretary and Treasurer - mainly consisting of parents of the current years intake of children, with some previous years' committee members staying also. Committee meet at least twice a term and is responsible for ensuring that the playgroup complies with its aims and is properly and responsibly managed for the good of it's beneficiaries..

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the charity has been operating at almost full capacity throughout the financial year. The trustees are pleased at the level of service achieved and are optimistic that this will continue in the future.

PUBLIC BENEFIT STATEMENT

The Board of Kilroot Playgroup confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

The direct benefit that flows from this purpose include enhancing the development and education of local children in the 6 areas of learning required by PEEP (Pre-School education expansion programme) This purpose also directly benefits the children in their transition to their choice of primary school in the area. This benefit is evidenced through yearly inspections by social services and DENI (Department of Education in Northern Ireland)- of which their procedures we adhere to, - ('The playgroup is meeting, very effectively, the educational and pastoral needs of the children and has demonstrated its capacity for sustained self-improvement' - Pre-school inspection report March 2012) and also by the amount of yearly applications we get from parents who wish their child to be enrolled in the playgroup. The beneficiaries of this purpose are the children who attend, their families and also the families who wish their children to attend in the future. By carrying out our purposes, the children are then well equipped and prepared to cope with moving into primary school education, which in turn also benefits the primary school they plan to attend.

A private benefit to our trustees would be the gaining of skills through finance, admin etc through following correct governance guidelines - these are necessary benefits but incidental and therefore necessary for the successful running of the organisation in carrying out our purposes.

A second private benefit, again incidental, is that most committee members have children who attend the playgroup and who benefit from our purposes. Every year new committee members are elected, due to the new intake of children and so this is an inevitable, but necessary private benefit in order to keep the organisation running.

FINANCIAL REVIEW

The charity returned a deficit of £6,276 (2021: Surplus £19,262) for the year. As at 31 March 2022, the charity has funds carried forward of £23,714 (2021: £29,990).

GOING CONCERN

The activities of the charity is dependent on ongoing fundraising activities. The Trustees are of the opinion that the charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report.

RESERVES POLICY

The charity aims to retain unrestricted reserves at between three and six months expenditure. The trustees consider that this ensures that in the event of a significant drop in funding they will be able to continue activities while working to source alternative funding. The charity has maintained this level of funding throughout the year.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 to operate.

The trustees are responsible for keeping adequate accounting records that 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 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

FUTURE PLANS

It is the Trustees' intention to develop the present activities of the charity.

Disclosure of Information to Independent Examiner

So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

Independent Examiner

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 19 July 2024 and signed on its behalf by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

**KILROOT PLAYGROUP
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2022**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILROOT PLAYGROUP

I report on the financial statements of Kilroot Playgroup for the year ended 31st March 2022 which are contained within the 2022 Annual Report.

Respective responsibilities of trustees and independent examiner

Kilroot Playgroup's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Kilroot Playgroup's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

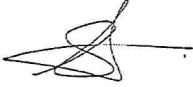
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA
Partner
Hopper & Co

19 July 2024

KILROOT PLAYGROUP

**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2022**

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income from:					
Donations and legacies	2	30,266	-	30,266	45,252
Charitable Activities	3	10,281	-	10,281	11,883
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		40,547	-	40,547	57,136
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	7	46,823	-	46,823	37,874
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		46,823	-	46,823	37,874
		-----	-----	-----	-----
Net Income		(6,276)	-	(6,276)	19,262
		-----	-----	-----	-----
Net movement in funds		(6,276)	-	(6,276)	19,262
Funds brought forward		29,990	-	29,990	10,728
		-----	-----	-----	-----
Funds carried forward	15	23,714	-	23,714	29,990
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.


The statement of financial activities includes all gains and losses recognised during the year.

KILROOT PLAYGROUP

**BALANCE SHEET
As at 31 March 2022**

	Note	2022	2021
Fixed Assets		£	£
Tangible Fixed Assets	13	532	627
Total fixed assets		<u>532</u>	<u>627</u>
Current Assets			
Cash and cash equivalents		27,268	32,729
Total current assets		<u>27,268</u>	<u>32,729</u>
Creditors: amounts falling due within one year	14	4,086	3,366
Total Creditors		<u>4,086</u>	<u>3,366</u>
Net Current Assets		<u>23,182</u>	<u>29,363</u>
Total Net Assets		<u>23,714</u>	<u>29,990</u>
Funds of the charity			
Unrestricted funds	15		
General funds		23,714	29,990
Total charity funds		<u>23,714</u>	<u>29,990</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2024 and are signed on behalf of the board by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

The notes on pages 14 to 25 form part of these financial statements.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is Eden Community Centre, 42 Beltoy Road, Carrickfergus, BT38 9BH.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	10% Reducing balance
-----------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations				
EA Funding	30,266	-	30,266	45,253
	-----	-----	-----	-----
	30,266	-	30,266	45,253
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Playgroup Fees	8,818	-	8,818	11,883
Fundraising	1,463	-	1,463	-
	-----	-----	-----	-----
	10,281	-	10,281	11,883
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

4. STAFF COSTS

The total staff cost and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	34,694	33,290

The average head count of employees during the year was 3 (2021: 3)

No employee received employee benefits of more than £60,000 during the year (2021 - £Nil).

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Main Activity	46,103	-	46,103	37,274
Governance costs	720	-	720	600
	-----	-----	-----	-----
	46,823	-	46,823	37,874
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Purchases	7,021	-	7,021	1,015
Wages/Salaries	35,284	-	35,284	33,290
Rent	2,316	-	2,316	1,384
Insurance	392	-	392	536
Legal & Professional	703	-	703	392
Telephone	94	-	94	90
Bank Charges	19	-	19	27
Administration Costs	179	-	179	430
Depreciation	95	-	95	110
	46,103	-	46,103	37,274

7. INDEPENDENT EXAMINATION

	Total 2022	Total 2021
	£	£
Fees payable to independent examiner for: Independent examination of the financial statements	720	600

8. NET EXPENDITURE

Net Expenditure is stated after charging/(crediting):	Total 2022	Total 2021
	£	£
Depreciation of tangible fixed assets	95	110
	95	110

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

10. TAXATION

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	3,672
At end of the year	<u>3,672</u>
Depreciation	
At beginning of the year	3,045
Depreciation	95
At end of the year	<u>3,140</u>
Net book value at beginning of the year	<u>627</u>
Net book value at end of the year	<u>532</u>

KILROOT PLAYGROUP
NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2022	Total 2021
	£	£
HMRC	104	104
Accruals & Deferred income	3,982	3,262
	4,086	3,366

13. FUND BALANCES

Funds 2022	Balance at start	Income	Expenditu re	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	29,990	40,547	(46,823)	(6,276)	-	23,714
	29,990	40,547	(46,823)	(6,276)	-	23,714
Total						

Funds 2021	Balance at start	Income	Expenditu re	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	10,728	57,136	(37,874)	19,262	-	29,990
	10,728	57,136	(37,874)	19,262	-	29,990
Total						

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Fixed Assets	532	-	532
Net Current Assets	23,182	-	23,182
	-----	-----	-----
	23,714	-	23,714
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	627	-	627
Net Current Assets	29,363	-	29,363
	-----	-----	-----
	29,990	-	29,990
	-----	-----	-----

15. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

16. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

17. RELATED PARTIES

There were no related party transactions during the year (2021: £Nil).

Kilroot Playgroup

Northern Ireland - Charity number 100433

Annual report

KILROOT PLAYGROUP

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2022

Registered Charity in Northern Ireland (NIC100433)

KILROOT PLAYGROUP

**Financial Statements
Year ended 31 March 2022**

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KILROOT PLAYGROUP

Year ended 31 March 2022

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kilroot Playgroup
Charity registration number	NIC100433
Principal office	Eden Community Centre 42 Beltoy Road Carrickfergus Co Antrim BT38 9BH
The trustees	Miss Lauren Keep Mrs Evelyn Mahood
Bankers	Danske Bank Donegal Sq West Belfast Co Antrim BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2022

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The trustees who have served during the year were as shown in the paragraph below.

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Kilroot Playgroup, charity registration number: NIC100433

Principal office
Eden Community Centre,
42 Belttoy Road
Carrickfergus, BT38 9BH

The trustees
Lauren Keep
Evelyn Mahood
Colleen Campbell
Lauren Hamilton

Colleen Campbell and Lauren Hamilton resigned during 2023.

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2022

Bankers

Danske Bank
Branch Business
P.O Box 183
Donegall Square West
Belfast
BT1 6JS

Independent examiner

Simon Hopper F.C.A.
Hopper & Co
6 Doagh Road
Ballyclare
BT39 9BG

STRUCTURE AND MANAGEMENT

Governing Document

Kilroot Playgroup is a charity registered with the Charity Commission for Northern Ireland. Its operations are governed by a Trust Deed. There are 4 Trustees named above who oversee the charity's activities and finances and decide how it will achieve its objectives.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity law, the content of the Trust Deed, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

DESCRIPTION AND PURPOSE

The committee communicate widely the vision, ethos and strategic direction of the pre-school centre and ensure strong links with the parents and local community. The committee ensures the groups financial and human resources are deployed effectively and in the interest of the children.

ACTIVITIES AND OBJECTIVES

We are a local playgroup, who aim to educate children in learning through play. We provide opportunities for children to discover that learning is fun. play is a vital art of development for a young children. Attending our playgroup, a child can acquire the skills to help them develop physically, intellectually, emotionally and socially. We seek to promote interaction with the community by regularly visiting the local primary school, places of interest and family activities. We create a disciplined environment in which children learn to control their own behaviour, feel good about themselves, become independent and responsible. Through annual early years, DENI and social services inspections we ensure that we have a well run playgroup and strive to maintain this high standard for many years to come. This is a direct benefit to the children and families who attend the playgroup currently but also our future intake of children in the community. The playgroup is ran by a committee (or trustees), with Chairperson, Secretary and Treasurer - mainly consisting of parents of the current years intake of children, with some previous years' committee members staying also. Committee meet at least twice a term and is responsible for ensuring that the playgroup complies with its aims and is properly and responsibly managed for the good of it's beneficiaries..

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the charity has been operating at almost full capacity throughout the financial year. The trustees are pleased at the level of service achieved and are optimistic that this will continue in the future.

PUBLIC BENEFIT STATEMENT

The Board of Kilroot Playgroup confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

The direct benefit that flows from this purpose include enhancing the development and education of local children in the 6 areas of learning required by PEEP (Pre-School education expansion programme) This purpose also directly benefits the children in their transition to their choice of primary school in the area. This benefit is evidenced through yearly inspections by social services and DENI (Department of Education in Northern Ireland)- of which their procedures we adhere to, - ('The playgroup is meeting, very effectively, the educational and pastoral needs of the children and has demonstrated its capacity for sustained self-improvement' - Pre-school inspection report March 2012) and also by the amount of yearly applications we get from parents who wish their child to be enrolled in the playgroup. The beneficiaries of this purpose are the children who attend, their families and also the families who wish their children to attend in the future. By carrying out our purposes, the children are then well equipped and prepared to cope with moving into primary school education, which in turn also benefits the primary school they plan to attend.

A private benefit to our trustees would be the gaining of skills through finance, admin etc through following correct governance guidelines - these are necessary benefits but incidental and therefore necessary for the successful running of the organisation in carrying out our purposes.

A second private benefit, again incidental, is that most committee members have children who attend the playgroup and who benefit from our purposes. Every year new committee members are elected, due to the new intake of children and so this is an inevitable, but necessary private benefit in order to keep the organisation running.

FINANCIAL REVIEW

The charity returned a deficit of £6,276 (2021: Surplus £19,262) for the year. As at 31 March 2022, the charity has funds carried forward of £23,714 (2021: £29,990).

GOING CONCERN

The activities of the charity is dependent on ongoing fundraising activities. The Trustees are of the opinion that the charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report.

RESERVES POLICY

The charity aims to retain unrestricted reserves at between three and six months expenditure. The trustees consider that this ensures that in the event of a significant drop in funding they will be able to continue activities while working to source alternative funding. The charity has maintained this level of funding throughout the year.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 to operate.

The trustees are responsible for keeping adequate accounting records that 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 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

FUTURE PLANS

It is the Trustees' intention to develop the present activities of the charity.

Disclosure of Information to Independent Examiner

So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

Independent Examiner

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 19 July 2024 and signed on its behalf by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

**KILROOT PLAYGROUP
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2022**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILROOT PLAYGROUP

I report on the financial statements of Kilroot Playgroup for the year ended 31st March 2022 which are contained within the 2022 Annual Report.

Respective responsibilities of trustees and independent examiner

Kilroot Playgroup's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Kilroot Playgroup's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

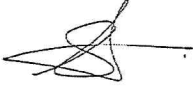
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA
Partner
Hopper & Co

19 July 2024

KILROOT PLAYGROUP

**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2022**

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income from:					
Donations and legacies	2	30,266	-	30,266	45,252
Charitable Activities	3	10,281	-	10,281	11,883
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		40,547	-	40,547	57,136
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	7	46,823	-	46,823	37,874
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		46,823	-	46,823	37,874
		-----	-----	-----	-----
Net Income		(6,276)	-	(6,276)	19,262
		-----	-----	-----	-----
Net movement in funds		(6,276)	-	(6,276)	19,262
Funds brought forward		29,990	-	29,990	10,728
		-----	-----	-----	-----
Funds carried forward	15	23,714	-	23,714	29,990
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

KILROOT PLAYGROUP

**BALANCE SHEET
As at 31 March 2022**

	Note	2022	2021
		£	£
Fixed Assets			
Tangible Fixed Assets	13	532	627
Total fixed assets		<u>532</u>	<u>627</u>
Current Assets			
Cash and cash equivalents		27,268	32,729
Total current assets		<u>27,268</u>	<u>32,729</u>
Creditors: amounts falling due within one year	14	4,086	3,366
Total Creditors		<u>4,086</u>	<u>3,366</u>
Net Current Assets		<u>23,182</u>	<u>29,363</u>
Total Net Assets		<u>23,714</u>	<u>29,990</u>
Funds of the charity			
Unrestricted funds	15		
General funds		23,714	29,990
Total charity funds		<u>23,714</u>	<u>29,990</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2024 and are signed on behalf of the board by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

The notes on pages 14 to 25 form part of these financial statements.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is Eden Community Centre, 42 Beltoy Road, Carrickfergus, BT38 9BH.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	10% Reducing balance
-----------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations				
EA Funding	30,266	-	30,266	45,253
	-----	-----	-----	-----
	30,266	-	30,266	45,253
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Playgroup Fees	8,818	-	8,818	11,883
Fundraising	1,463	-	1,463	-
	-----	-----	-----	-----
	10,281	-	10,281	11,883
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

4. STAFF COSTS

The total staff cost and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	34,694	33,290

The average head count of employees during the year was 3 (2021: 3)

No employee received employee benefits of more than £60,000 during the year (2021 - £Nil).

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Main Activity	46,103	-	46,103	37,274
Governance costs	720	-	720	600
	-----	-----	-----	-----
	46,823	-	46,823	37,874
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Purchases	7,021	-	7,021	1,015
Wages/Salaries	35,284	-	35,284	33,290
Rent	2,316	-	2,316	1,384
Insurance	392	-	392	536
Legal & Professional	703	-	703	392
Telephone	94	-	94	90
Bank Charges	19	-	19	27
Administration Costs	179	-	179	430
Depreciation	95	-	95	110
	46,103	-	46,103	37,274

7. INDEPENDENT EXAMINATION

	Total 2022	Total 2021
	£	£
Fees payable to independent examiner for: Independent examination of the financial statements	720	600

8. NET EXPENDITURE

Net Expenditure is stated after charging/(crediting):	Total 2022	Total 2021
	£	£
Depreciation of tangible fixed assets	95	110
	95	110

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

10. TAXATION

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	3,672
At end of the year	<u>3,672</u>
Depreciation	
At beginning of the year	3,045
Depreciation	95
At end of the year	<u>3,140</u>
Net book value at beginning of the year	<u>627</u>
Net book value at end of the year	<u>532</u>

KILROOT PLAYGROUP
NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2022	Total 2021
	£	£
HMRC	104	104
Accruals & Deferred income	3,982	3,262
	4,086	3,366

13. FUND BALANCES

Funds 2022	Balance at start	Income	Expenditu re	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	29,990	40,547	(46,823)	(6,276)	-	23,714
	29,990	40,547	(46,823)	(6,276)	-	23,714
Total						
Funds 2021						
	£	£	£	£	£	£
Unrestricted Funds						
General fund	10,728	57,136	(37,874)	19,262	-	29,990
	10,728	57,136	(37,874)	19,262	-	29,990
Total						

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Fixed Assets	532	-	532
Net Current Assets	23,182	-	23,182
	-----	-----	-----
	23,714	-	23,714
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	627	-	627
Net Current Assets	29,363	-	29,363
	-----	-----	-----
	29,990	-	29,990
	-----	-----	-----

15. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

16. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

17. RELATED PARTIES

There were no related party transactions during the year (2021: £Nil).

Kilroot Playgroup

Northern Ireland - Charity number 100433

Annual return

KILROOT PLAYGROUP

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2022

Registered Charity in Northern Ireland (NIC100433)

KILROOT PLAYGROUP

**Financial Statements
Year ended 31 March 2022**

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KILROOT PLAYGROUP

Year ended 31 March 2022

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kilroot Playgroup
Charity registration number	NIC100433
Principal office	Eden Community Centre 42 Beltoy Road Carrickfergus Co Antrim BT38 9BH
The trustees	Miss Lauren Keep Mrs Evelyn Mahood
Bankers	Danske Bank Donegal Sq West Belfast Co Antrim BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2022

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The trustees who have served during the year were as shown in the paragraph below.

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Kilroot Playgroup, charity registration number: NIC100433

Principal office
Eden Community Centre,
42 Belttoy Road
Carrickfergus, BT38 9BH

The trustees
Lauren Keep
Evelyn Mahood
Colleen Campbell
Lauren Hamilton

Colleen Campbell and Lauren Hamilton resigned during 2023.

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2022

Bankers

Danske Bank
Branch Business
P.O Box 183
Donegall Square West
Belfast
BT1 6JS

Independent examiner

Simon Hopper F.C.A.
Hopper & Co
6 Doagh Road
Ballyclare
BT39 9BG

STRUCTURE AND MANAGEMENT

Governing Document

Kilroot Playgroup is a charity registered with the Charity Commission for Northern Ireland. Its operations are governed by a Trust Deed. There are 4 Trustees named above who oversee the charity's activities and finances and decide how it will achieve its objectives.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity law, the content of the Trust Deed, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

DESCRIPTION AND PURPOSE

The committee communicate widely the vision, ethos and strategic direction of the pre-school centre and ensure strong links with the parents and local community. The committee ensures the groups financial and human resources are deployed effectively and in the interest of the children.

ACTIVITIES AND OBJECTIVES

We are a local playgroup, who aim to educate children in learning through play. We provide opportunities for children to discover that learning is fun. play is a vital art of development for a young children. Attending our playgroup, a child can acquire the skills to help them develop physically, intellectually, emotionally and socially. We seek to promote interaction with the community by regularly visiting the local primary school, places of interest and family activities. We create a disciplined environment in which children learn to control their own behaviour, feel good about themselves, become independent and responsible. Through annual early years, DENI and social services inspections we ensure that we have a well run playgroup and strive to maintain this high standard for many years to come. This is a direct benefit to the children and families who attend the playgroup currently but also our future intake of children in the community. The playgroup is ran by a committee (or trustees), with Chairperson, Secretary and Treasurer - mainly consisting of parents of the current years intake of children, with some previous years' committee members staying also. Committee meet at least twice a term and is responsible for ensuring that the playgroup complies with its aims and is properly and responsibly managed for the good of it's beneficiaries..

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the charity has been operating at almost full capacity throughout the financial year. The trustees are pleased at the level of service achieved and are optimistic that this will continue in the future.

PUBLIC BENEFIT STATEMENT

The Board of Kilroot Playgroup confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

The direct benefit that flows from this purpose include enhancing the development and education of local children in the 6 areas of learning required by PEEP (Pre-School education expansion programme) This purpose also directly benefits the children in their transition to their choice of primary school in the area. This benefit is evidenced through yearly inspections by social services and DENI (Department of Education in Northern Ireland)- of which their procedures we adhere to, - ('The playgroup is meeting, very effectively, the educational and pastoral needs of the children and has demonstrated its capacity for sustained self-improvement' - Pre-school inspection report March 2012) and also by the amount of yearly applications we get from parents who wish their child to be enrolled in the playgroup. The beneficiaries of this purpose are the children who attend, their families and also the families who wish their children to attend in the future. By carrying out our purposes, the children are then well equipped and prepared to cope with moving into primary school education, which in turn also benefits the primary school they plan to attend.

A private benefit to our trustees would be the gaining of skills through finance, admin etc through following correct governance guidelines - these are necessary benefits but incidental and therefore necessary for the successful running of the organisation in carrying out our purposes.

A second private benefit, again incidental, is that most committee members have children who attend the playgroup and who benefit from our purposes. Every year new committee members are elected, due to the new intake of children and so this is an inevitable, but necessary private benefit in order to keep the organisation running.

FINANCIAL REVIEW

The charity returned a deficit of £6,276 (2021: Surplus £19,262) for the year. As at 31 March 2022, the charity has funds carried forward of £23,714 (2021: £29,990).

GOING CONCERN

The activities of the charity is dependent on ongoing fundraising activities. The Trustees are of the opinion that the charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report.

RESERVES POLICY

The charity aims to retain unrestricted reserves at between three and six months expenditure. The trustees consider that this ensures that in the event of a significant drop in funding they will be able to continue activities while working to source alternative funding. The charity has maintained this level of funding throughout the year.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material 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 to operate.

The trustees are responsible for keeping adequate accounting records that 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 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

FUTURE PLANS

It is the Trustees' intention to develop the present activities of the charity.

Disclosure of Information to Independent Examiner

So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2022

Independent Examiner

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 19 July 2024 and signed on its behalf by:

Lauren Keep
Trustee

Evelyn Mahood
Trustee

**KILROOT PLAYGROUP
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2022**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILROOT PLAYGROUP

I report on the financial statements of Kilroot Playgroup for the year ended 31st March 2022 which are contained within the 2022 Annual Report.

Respective responsibilities of trustees and independent examiner

Kilroot Playgroup's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Kilroot Playgroup's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

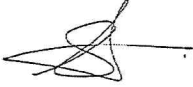
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA
Partner
Hopper & Co

19 July 2024

KILROOT PLAYGROUP

**STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT)
for the year ended 31 March 2022**

	Note	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
Income from:					
Donations and legacies	2	30,266	-	30,266	45,252
Charitable Activities	3	10,281	-	10,281	11,883
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		40,547	-	40,547	57,136
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	7	46,823	-	46,823	37,874
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		46,823	-	46,823	37,874
		-----	-----	-----	-----
Net Income		(6,276)	-	(6,276)	19,262
		-----	-----	-----	-----
Net movement in funds		(6,276)	-	(6,276)	19,262
Funds brought forward		29,990	-	29,990	10,728
		-----	-----	-----	-----
Funds carried forward	15	23,714	-	23,714	29,990
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

KILROOT PLAYGROUP

**BALANCE SHEET
As at 31 March 2022**

	Note	2022	2021
		£	£
Fixed Assets			
Tangible Fixed Assets	13	532	627
Total fixed assets		532	627
 Current Assets			
Cash and cash equivalents		27,268	32,729
Total current assets		27,268	32,729
 Creditors: amounts falling due within one year	14	4,086	3,366
Total Creditors		4,086	3,366
 Net Current Assets		23,182	29,363
 Total Net Assets		23,714	29,990
 Funds of the charity			
Unrestricted funds	15		
General funds		23,714	29,990
Total charity funds		23,714	29,990

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2024 and are signed on behalf of the board by:

Lauren Keep
Trustee

Evelyn Mahood
Trustee

The notes on pages 14 to 25 form part of these financial statements.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS for the year ended 31 March 2022

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is Eden Community Centre, 42 Beltoy Road, Carrickfergus, BT38 9BH.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	10% Reducing balance
-----------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Donations				
EA Funding	30,266	-	30,266	45,253
	-----	-----	-----	-----
	30,266	-	30,266	45,253
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Playgroup Fees	8,818	-	8,818	11,883
Fundraising	1,463	-	1,463	-
	-----	-----	-----	-----
	10,281	-	10,281	11,883
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

4. STAFF COSTS

The total staff cost and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	34,694	33,290

The average head count of employees during the year was 3 (2021: 3)

No employee received employee benefits of more than £60,000 during the year (2021 - £Nil).

5. EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Main Activity	46,103	-	46,103	37,274
Governance costs	720	-	720	600
	-----	-----	-----	-----
	46,823	-	46,823	37,874
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

6. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
	£	£	£	£
Purchases	7,021	-	7,021	1,015
Wages/Salaries	35,284	-	35,284	33,290
Rent	2,316	-	2,316	1,384
Insurance	392	-	392	536
Legal & Professional	703	-	703	392
Telephone	94	-	94	90
Bank Charges	19	-	19	27
Administration Costs	179	-	179	430
Depreciation	95	-	95	110
	46,103	-	46,103	37,274

7. INDEPENDENT EXAMINATION

	Total 2022	Total 2021
	£	£
Fees payable to independent examiner for: Independent examination of the financial statements	720	600

8. NET EXPENDITURE

Net Expenditure is stated after charging/(crediting):	Total 2022	Total 2021
	£	£
Depreciation of tangible fixed assets	95	110
	95	110

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

9. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

10. TAXATION

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

11. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	3,672
At end of the year	<u>3,672</u>
Depreciation	
At beginning of the year	3,045
Depreciation	95
At end of the year	<u>3,140</u>
Net book value at beginning of the year	<u>627</u>
Net book value at end of the year	<u>532</u>

KILROOT PLAYGROUP
NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2022	Total 2021
	£	£
HMRC	104	104
Accruals & Deferred income	3,982	3,262
	4,086	3,366

13. FUND BALANCES

Funds 2022	Balance at start	Income	Expenditu re	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	29,990	40,547	(46,823)	(6,276)	-	23,714
	29,990	40,547	(46,823)	(6,276)	-	23,714
Total						

Funds 2021	Balance at start	Income	Expenditu re	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	10,728	57,136	(37,874)	19,262	-	29,990
	10,728	57,136	(37,874)	19,262	-	29,990
Total						

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2022

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£
Fixed Assets	532	-	532
Net Current Assets	23,182	-	23,182
	-----	-----	-----
	23,714	-	23,714
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	627	-	627
Net Current Assets	29,363	-	29,363
	-----	-----	-----
	29,990	-	29,990
	-----	-----	-----

15. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

16. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

17. RELATED PARTIES

There were no related party transactions during the year (2021: £Nil).

Kilroot Playgroup

Northern Ireland - Charity number 100433

Accounts

KILROOT PLAYGROUP

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2021

Registered Charity in Northern Ireland (NIC100433)

KILROOT PLAYGROUP

**Financial Statements
Year ended 31 March 2021**

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KILROOT PLAYGROUP

Year ended 31 March 2021

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kilroot Playgroup
Charity registration number	NIC100433
Principal office	Eden Community Centre 42 Beltoy Road Carrickfergus Co Antrim BT38 9BH
The trustees	Miss Lauren Keep Mrs Evelyn Mahood
Bankers	Danske Bank Donegal Sq West Belfast Co Antrim BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2021

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The trustees who have served during the year were as shown in the paragraph below:

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Kilroot Playgroup, charity registration number: NIC100433

Principal office
Eden Community Centre,
42 Beltoy Road
Carrickfergus, BT38 9BH

The trustees
Lauren Keep
Evelyn Mahood
Colleen Campbell
Lauren Hamilton

Colleen Campbell and Lauren Hamilton resigned during 2023.

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2021

Bankers

Danske Bank
Branch Business
P.O Box 183
Donegall Square West
Belfast
BT1 6JS

Independent examiner

Simon Hopper F.C.A.
Hopper & Co
6 Doagh Road
Ballyclare
BT39 9BG

STRUCTURE AND MANAGEMENT

Governing Document

Kilroot Playgroup is a charity registered with the Charity Commission for Northern Ireland. Its operations are governed by a Trust Deed. There are 4 Trustees named above who oversee the charity's activities and finances and decide how it will achieve its objectives.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity law, the content of the Trust Deed, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

DESCRIPTION AND PURPOSE

The committee communicate widely the vision, ethos and strategic direction of the pre-school centre and ensure strong links with the parents and local community. The committee ensures the groups financial and human resources are deployed effectively and in the interest of the children.

ACTIVITIES AND OBJECTIVES

We are a local playgroup, who aim to educate children in learning through play. We provide opportunities for children to discover that learning is fun. play is a vital part of development for post office track and trace young children. Attending our playgroup, a child can acquire the skills to help them develop physically, intellectually, emotionally and socially. We seek to promote interaction with the community by regularly visiting the local primary school, places of interest and family activities. We create a disciplined environment in which children learn to control their own behaviour, feel good about themselves, become independent and responsible. Through annual early years, DENI and social services inspections we ensure that we have a well run playgroup and strive to maintain this high standard for many years to come. This is a direct benefit to the children and families who attend the playgroup currently but also our future intake of children in the community. The playgroup is ran by a committee (or trustees), with Chairperson, Secretary and Treasurer - mainly consisting of parents of the current years intake of children, with some previous years' committee members staying also. Committee meet at least twice a term and is responsible for ensuring that the playgroup complies with its aims and is properly and responsibly managed for the good of it's beneficiaries..

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the charity has been operating at almost full capacity throughout the financial year. The trustees are pleased at the level of service achieved and are optimistic that this will continue in the future.

PUBLIC BENEFIT STATEMENT

The Board of Kilroot Playgroup confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

The direct benefit that flows from this purpose include enhancing the development and education of local children in the 6 areas of learning required by PEEP (Pre-School education expansion programme) This purpose also directly benefits the children in their transition to their choice of primary school in the area. This benefit is evidenced through yearly inspections by social services and DENI (Department of Education in Northern Ireland)- of which their procedures we adhere to, - ('The playgroup is meeting, very effectively, the educational and pastoral needs of the children and has demonstrated its capacity for sustained self-improvement' - Pre-school inspection report March 2012) and also by the amount of yearly applications we get from parents who wish their child to be enrolled in the playgroup. The beneficiaries of this purpose are the children who attend, their families and also the families who wish their children to attend in the future. By carrying out our purposes, the children are then well equipped and prepared to cope with moving into primary school education, which in turn also benefits the primary school they plan to attend.

A private benefit to our trustees would be the gaining of skills through finance, admin etc through following correct governance guidelines - these are necessary benefits but incidental and therefore necessary for the successful running of the organisation in carrying out our purposes.

A second private benefit, again incidental, is that most committee members have children who attend the playgroup and who benefit from our purposes. Every year new committee members are elected, due to the new intake of children and so this is an inevitable, but necessary private benefit in order to keep the organisation running.

FINANCIAL REVIEW

The charity returned a surplus of £19,262 (2020: Deficit £5,852) for the year. As at 31 March 2021, the charity has funds carried forward of £29,990 (2020: £10,728).

GOING CONCERN

The activities of the charity is dependent on ongoing fundraising activities. The Trustees are of the opinion that the charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report.

RESERVES POLICY

The charity aims to retain unrestricted reserves at between three and six months expenditure. The trustees consider that this ensures that in the event of a significant drop in funding they will be able to continue activities while working to source alternative funding. The charity has maintained this level of funding throughout the year.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees ' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS I 02);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed , subject to any material 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 to operate.

The trustees are responsible for keeping adequate accounting records that 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 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

KILROOT PLAYGROUP
TRUSTEES REPORT (cont'd)
Year ended 31 March 2021

FUTURE PLANS

It is the Trustees' intention to develop the present activities of the charity.

Disclosure of Information to Independent Examiner

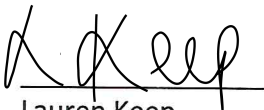
So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 19 July 2024 and signed on its behalf by:


Lauren Keep
Trustee


Evelyn Mahood
Trustee

**KILROOT PLAYGROUP
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2021**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILROOT PLAYGROUP

I report on the financial statements of Kilroot Playgroup for the year ended 31st March 2021 which are contained within the 2021 Annual Report.

Respective responsibilities of trustees and independent examiner

Kilroot Playgroup's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Kilroot Playgroup's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

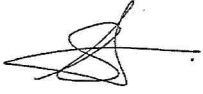
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line extending to the right.

S Hopper FCA
Partner
Hopper & Co

19th July 2024

KILROOT PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income from:					
Donations and legacies	2	45,252	-	45,252	22,445
Charitable Activities	3	11,883	-	11,883	13,884
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		57,136	-	57,136	36,329
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4,5	37,874	-	37,874	42,181
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		37,874	-	37,874	42,181
		-----	-----	-----	-----
Net Income		19,262	-	19,262	(5,852)
		-----	-----	-----	-----
Net movement in funds		19,262	-	19,262	(5,852)
		-----	-----	-----	-----
Funds brought forward		10,728	-	10,728	16,580
		-----	-----	-----	-----
Funds carried forward	12	29,990	-	29,990	10,728
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

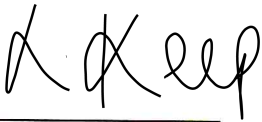
The statement of financial activities includes all gains and losses recognised during the year.

KILROOT PLAYGROUP

BALANCE SHEET
As at 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	10	627	737
Total fixed assets		<u>627</u>	<u>737</u>
Current Assets			
Other Debtors		-	2,221
Cash and cash equivalents		32,729	11,136
Total current assets		<u>32,729</u>	<u>13,357</u>
Creditors: amounts falling due within one year	11	<u>3,366</u>	<u>3,366</u>
Total Creditors		<u>3,366</u>	<u>3,366</u>
Net Current Assets		<u>29,363</u>	<u>9,991</u>
Total Net Assets		<u>29,990</u>	<u>10,728</u>
Funds of the charity			
Unrestricted funds	12		
General funds		29,990	10,728
Total charity funds		<u>29,990</u>	<u>10,728</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2024 and are signed on behalf of the board by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

The notes on pages 14 to 25 form part of these financial statements.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is Eden Community Centre, 42 Beltoy Road, Carrickfergus, BT38 9BH.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	10% Reducing balance
-----------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations				
EA Funding	45,253	-	45,253	22,445
	-----	-----	-----	-----
	45,253	-	45,253	22,445
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Playgroup Fees	11,883	-	11,883	12,647
Fundraising	-	-	-	1,237
	-----	-----	-----	-----
	11,883	-	11,883	13,884
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

4. STAFF COSTS

The total staff cost and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	33,290	32,437

The average head count of employees during the year was 3 (2020: 3)

No employee received employee benefits of more than £60,000 during the year (2020: 3).

EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Main Activity	37,274	-	37,274	41,581
Governance costs	600	-	600	600
	-----	-----	-----	-----
	37,874	-	37,874	42,181
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

5. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Purchases	1,015	-	1,015	2,402
Wages/Salaries	33,290	-	33,290	32,437
Rent	1,384	-	1,384	4,224
Legal & Professional	536	-	536	1,555
Insurance	392	-	392	392
Telephone	90	-	90	88
Bank Charges	27	-	27	26
Administration Costs	430	-	430	327
Depreciation	110	-	110	130
	-----	-----	-----	-----
	37,274	-	37,274	41,581
	-----	-----	-----	-----

6. NET EXPENDITURE

Net Expenditure is stated after charging/(crediting):

	Total 2021	Total 2020
	£	£
Depreciation of tangible fixed assets	110	130
	-----	-----
	110	130
	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

7. INDEPENDENT EXAMINATION FEES

	Total 2021	Total 2020
	£	£
Fees payable to independent examiner for: Independent examination of the financial statements	600 -----	600 -----

8. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

9. TAXATION

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	3,672
Additions	-
Disposals	-
At end of the year	<u>3,672</u>
 Depreciation	
At beginning of the year	2,935
Depreciation	110
Disposals	-
At end of the year	<u>3,045</u>
 Net book value at beginning of the year	<u><u>737</u></u>
Net book value at end of the year	<u><u>627</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2021	Total 2020
	£	£
HMRC	104	104
Accruals	3,262	3,262
	<u>3,366</u>	<u>3,366</u>

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

12. FUND BALANCES

Funds 2021	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	10,728	57,136	(37,874)	19,262	-	29,990
	-----	-----	-----	-----	-----	-----
Total	10,728	57,136	(37,874)	19,262	-	29,990
	-----	-----	-----	-----	-----	-----

Funds 2020	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	16,580	36,329	(42,181)	(5,852)	-	10,728
	-----	-----	-----	-----	-----	-----
Total	16,580	36,329	(42,181)	(5,582)	-	10,728
	-----	-----	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	627	-	627
Net Current Assets	29,363	-	29,363
	-----	-----	-----
	29,990	-	29,990
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Fixed Assets	737	-	737
Net Current Assets	9,991	-	9,991
	-----	-----	-----
	10,728	-	10,728
	-----	-----	-----

14. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

15. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

16. RELATED PARTIES

There were no related party transactions during the year (2020: £Nil).

Kilroot Playgroup

Northern Ireland - Charity number 100433

Annual report

KILROOT PLAYGROUP

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2021

Registered Charity in Northern Ireland (NIC100433)

KILROOT PLAYGROUP

**Financial Statements
Year ended 31 March 2021**

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KILROOT PLAYGROUP

Year ended 31 March 2021

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kilroot Playgroup
Charity registration number	NIC100433
Principal office	Eden Community Centre 42 Beltoy Road Carrickfergus Co Antrim BT38 9BH
The trustees	Miss Lauren Keep Mrs Evelyn Mahood
Bankers	Danske Bank Donegal Sq West Belfast Co Antrim BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2021

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The trustees who have served during the year were as shown in the paragraph below:

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Kilroot Playgroup, charity registration number: NIC100433

Principal office
Eden Community Centre,
42 Beltoy Road
Carrickfergus, BT38 9BH

The trustees
Lauren Keep
Evelyn Mahood
Colleen Campbell
Lauren Hamilton

Colleen Campbell and Lauren Hamilton resigned during 2023.

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2021

Bankers

Danske Bank
Branch Business
P.O Box 183
Donegall Square West
Belfast
BT1 6JS

Independent examiner

Simon Hopper F.C.A.
Hopper & Co
6 Doagh Road
Ballyclare
BT39 9BG

STRUCTURE AND MANAGEMENT

Governing Document

Kilroot Playgroup is a charity registered with the Charity Commission for Northern Ireland. Its operations are governed by a Trust Deed. There are 4 Trustees named above who oversee the charity's activities and finances and decide how it will achieve its objectives.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity law, the content of the Trust Deed, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

DESCRIPTION AND PURPOSE

The committee communicate widely the vision, ethos and strategic direction of the pre-school centre and ensure strong links with the parents and local community. The committee ensures the groups financial and human resources are deployed effectively and in the interest of the children.

ACTIVITIES AND OBJECTIVES

We are a local playgroup, who aim to educate children in learning through play. We provide opportunities for children to discover that learning is fun. play is a vital part of development for post office track and trace young children. Attending our playgroup, a child can acquire the skills to help them develop physically, intellectually, emotionally and socially. We seek to promote interaction with the community by regularly visiting the local primary school, places of interest and family activities. We create a disciplined environment in which children learn to control their own behaviour, feel good about themselves, become independent and responsible. Through annual early years, DENI and social services inspections we ensure that we have a well run playgroup and strive to maintain this high standard for many years to come. This is a direct benefit to the children and families who attend the playgroup currently but also our future intake of children in the community. The playgroup is ran by a committee (or trustees), with Chairperson, Secretary and Treasurer - mainly consisting of parents of the current years intake of children, with some previous years' committee members staying also. Committee meet at least twice a term and is responsible for ensuring that the playgroup complies with its aims and is properly and responsibly managed for the good of it's beneficiaries..

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the charity has been operating at almost full capacity throughout the financial year. The trustees are pleased at the level of service achieved and are optimistic that this will continue in the future.

PUBLIC BENEFIT STATEMENT

The Board of Kilroot Playgroup confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

The direct benefit that flows from this purpose include enhancing the development and education of local children in the 6 areas of learning required by PEEP (Pre-School education expansion programme) This purpose also directly benefits the children in their transition to their choice of primary school in the area. This benefit is evidenced through yearly inspections by social services and DENI (Department of Education in Northern Ireland)- of which their procedures we adhere to, - ('The playgroup is meeting, very effectively, the educational and pastoral needs of the children and has demonstrated its capacity for sustained self-improvement' - Pre-school inspection report March 2012) and also by the amount of yearly applications we get from parents who wish their child to be enrolled in the playgroup. The beneficiaries of this purpose are the children who attend, their families and also the families who wish their children to attend in the future. By carrying out our purposes, the children are then well equipped and prepared to cope with moving into primary school education, which in turn also benefits the primary school they plan to attend.

A private benefit to our trustees would be the gaining of skills through finance, admin etc through following correct governance guidelines - these are necessary benefits but incidental and therefore necessary for the successful running of the organisation in carrying out our purposes.

A second private benefit, again incidental, is that most committee members have children who attend the playgroup and who benefit from our purposes. Every year new committee members are elected, due to the new intake of children and so this is an inevitable, but necessary private benefit in order to keep the organisation running.

FINANCIAL REVIEW

The charity returned a surplus of £19,262 (2020: Deficit £5,852) for the year. As at 31 March 2021, the charity has funds carried forward of £29,990 (2020: £10,728).

GOING CONCERN

The activities of the charity is dependent on ongoing fundraising activities. The Trustees are of the opinion that the charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report.

RESERVES POLICY

The charity aims to retain unrestricted reserves at between three and six months expenditure. The trustees consider that this ensures that in the event of a significant drop in funding they will be able to continue activities while working to source alternative funding. The charity has maintained this level of funding throughout the year.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees ' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed , subject to any material 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 to operate.

The trustees are responsible for keeping adequate accounting records that 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 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

KILROOT PLAYGROUP
TRUSTEES REPORT (cont'd)
Year ended 31 March 2021

FUTURE PLANS

It is the Trustees' intention to develop the present activities of the charity.

Disclosure of Information to Independent Examiner

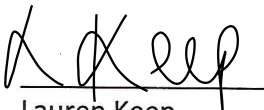
So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 19 July 2024 and signed on its behalf by:


Lauren Keep
Trustee


Evelyn Mahood
Trustee

**KILROOT PLAYGROUP
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2021**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILROOT PLAYGROUP

I report on the financial statements of Kilroot Playgroup for the year ended 31st March 2021 which are contained within the 2021 Annual Report.

Respective responsibilities of trustees and independent examiner

Kilroot Playgroup's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Kilroot Playgroup's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

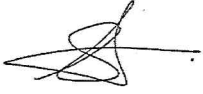
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.



S Hopper FCA
Partner
Hopper & Co

19th July 2024

KILROOT PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income from:					
Donations and legacies	2	45,252	-	45,252	22,445
Charitable Activities	3	11,883	-	11,883	13,884
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		57,136	-	57,136	36,329
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4,5	37,874	-	37,874	42,181
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		37,874	-	37,874	42,181
		-----	-----	-----	-----
Net Income		19,262	-	19,262	(5,852)
		-----	-----	-----	-----
Net movement in funds		19,262	-	19,262	(5,852)
		-----	-----	-----	-----
Funds brought forward		10,728	-	10,728	16,580
		-----	-----	-----	-----
Funds carried forward	12	29,990	-	29,990	10,728
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

The statement of financial activities includes all gains and losses recognised during the year.

KILROOT PLAYGROUP

BALANCE SHEET
As at 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	10	627	737
Total fixed assets		<u>627</u>	<u>737</u>
Current Assets			
Other Debtors		-	2,221
Cash and cash equivalents		32,729	11,136
Total current assets		<u>32,729</u>	<u>13,357</u>
Creditors: amounts falling due within one year	11	<u>3,366</u>	<u>3,366</u>
Total Creditors		<u>3,366</u>	<u>3,366</u>
Net Current Assets		<u>29,363</u>	<u>9,991</u>
Total Net Assets		<u>29,990</u>	<u>10,728</u>
Funds of the charity			
Unrestricted funds	12		
General funds		29,990	10,728
Total charity funds		<u>29,990</u>	<u>10,728</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2024 and are signed on behalf of the board by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

The notes on pages 14 to 25 form part of these financial statements.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is Eden Community Centre, 42 Beltoy Road, Carrickfergus, BT38 9BH.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	10% Reducing balance
-----------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations				
EA Funding	45,253	-	45,253	22,445
	-----	-----	-----	-----
	45,253	-	45,253	22,445
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Playgroup Fees	11,883	-	11,883	12,647
Fundraising	-	-	-	1,237
	-----	-----	-----	-----
	11,883	-	11,883	13,884
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

4. STAFF COSTS

The total staff cost and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	33,290	32,437

The average head count of employees during the year was 3 (2020: 3)

No employee received employee benefits of more than £60,000 during the year (2020: 3).

EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Main Activity	37,274	-	37,274	41,581
Governance costs	600	-	600	600
	-----	-----	-----	-----
	37,874	-	37,874	42,181
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

5. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Purchases	1,015	-	1,015	2,402
Wages/Salaries	33,290	-	33,290	32,437
Rent	1,384	-	1,384	4,224
Legal & Professional	536	-	536	1,555
Insurance	392	-	392	392
Telephone	90	-	90	88
Bank Charges	27	-	27	26
Administration Costs	430	-	430	327
Depreciation	110	-	110	130
	-----	-----	-----	-----
	37,274	-	37,274	41,581
	-----	-----	-----	-----

6. NET EXPENDITURE

Net Expenditure is stated after charging/(crediting):

	Total 2021	Total 2020
	£	£
Depreciation of tangible fixed assets	110	130
	-----	-----
	110	130
	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

7. INDEPENDENT EXAMINATION FEES

	Total 2021	Total 2020
	£	£
Fees payable to independent examiner for: Independent examination of the financial statements	600 -----	600 -----

8. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

9. TAXATION

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	3,672
Additions	-
Disposals	-
At end of the year	<u>3,672</u>
 Depreciation	
At beginning of the year	2,935
Depreciation	110
Disposals	-
At end of the year	<u>3,045</u>
 Net book value at beginning of the year	 <u><u>737</u></u>
Net book value at end of the year	<u><u>627</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2021	Total 2020
	£	£
HMRC	104	104
Accruals	3,262	3,262
	<u>3,366</u>	<u>3,366</u>

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

12. FUND BALANCES

Funds 2021	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	10,728	57,136	(37,874)	19,262	-	29,990
	-----	-----	-----	-----	-----	-----
Total	10,728	57,136	(37,874)	19,262	-	29,990
	-----	-----	-----	-----	-----	-----

Funds 2020	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	16,580	36,329	(42,181)	(5,852)	-	10,728
	-----	-----	-----	-----	-----	-----
Total	16,580	36,329	(42,181)	(5,582)	-	10,728
	-----	-----	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	627	-	627
Net Current Assets	29,363	-	29,363
	-----	-----	-----
	29,990	-	29,990
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Fixed Assets	737	-	737
Net Current Assets	9,991	-	9,991
	-----	-----	-----
	10,728	-	10,728
	-----	-----	-----

14. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

15. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

16. RELATED PARTIES

There were no related party transactions during the year (2020: £Nil).

Kilroot Playgroup

Northern Ireland - Charity number 100433

Annual return

KILROOT PLAYGROUP

Trustees Annual Report and Unaudited Financial Statements for the year ended 31 March 2021

Registered Charity in Northern Ireland (NIC100433)

KILROOT PLAYGROUP

**Financial Statements
Year ended 31 March 2021**

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KILROOT PLAYGROUP

Year ended 31 March 2021

CHARITY REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Kilroot Playgroup
Charity registration number	NIC100433
Principal office	Eden Community Centre 42 Beltoy Road Carrickfergus Co Antrim BT38 9BH
The trustees	Miss Lauren Keep Mrs Evelyn Mahood
Bankers	Danske Bank Donegal Sq West Belfast Co Antrim BT1 6JS
Independent examiner	Simon Hopper F.C.A. Hopper & Co 6 Doagh Road Ballyclare BT39 9BG

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2021

TRUSTEES' ANNUAL REPORT

The Trustees present their report and the unaudited financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities " (FRS 102 Section 1A) in preparing the annual report and financial statements of the charity.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities : 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and UK Generally Accepted Practice.

TRUSTEES OF THE CHARITY

The trustees who have served during the year were as shown in the paragraph below:

REFERENCE AND ADMINISTRATIVE DETAILS

The registered name of the charity is Kilroot Playgroup, charity registration number: NIC100433

Principal office
Eden Community Centre,
42 Beltoy Road
Carrickfergus, BT38 9BH

The trustees
Lauren Keep
Evelyn Mahood
Colleen Campbell
Lauren Hamilton

Colleen Campbell and Lauren Hamilton resigned during 2023.

KILROOT PLAYGROUP

TRUSTEES REPORT

Year ended 31 March 2021

Bankers

Danske Bank
Branch Business
P.O Box 183
Donegall Square West
Belfast
BT1 6JS

Independent examiner

Simon Hopper F.C.A.
Hopper & Co
6 Doagh Road
Ballyclare
BT39 9BG

STRUCTURE AND MANAGEMENT

Governing Document

Kilroot Playgroup is a charity registered with the Charity Commission for Northern Ireland. Its operations are governed by a Trust Deed. There are 4 Trustees named above who oversee the charity's activities and finances and decide how it will achieve its objectives.

Appointment of trustees

The Chairman and the Trustees recruit and select new Trustees as needed. New Trustees are recruited on the relevance of their professional skills, and their potential to be able to make a helpful contribution to the governance of the charity. As part of the recruitment process they are made aware of a Trustees' legal obligations under charity law, the content of the Trust Deed, the committee and decision making processes, the business plan and recent financial performance of the charity.

Once the potential new Trustee has agreed to be considered for appointment to the role, the Trustees meet to review and to vote on the candidates' suitability for appointment. If there is unanimous agreement, their names are then proposed for appointment at the next Annual General Meeting.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

DESCRIPTION AND PURPOSE

The committee communicate widely the vision, ethos and strategic direction of the pre-school centre and ensure strong links with the parents and local community. The committee ensures the groups financial and human resources are deployed effectively and in the interest of the children.

ACTIVITIES AND OBJECTIVES

We are a local playgroup, who aim to educate children in learning through play. We provide opportunities for children to discover that learning is fun. play is a vital part of development for post office track and trace young children. Attending our playgroup, a child can acquire the skills to help them develop physically, intellectually, emotionally and socially. We seek to promote interaction with the community by regularly visiting the local primary school, places of interest and family activities. We create a disciplined environment in which children learn to control their own behaviour, feel good about themselves, become independent and responsible. Through annual early years, DENI and social services inspections we ensure that we have a well run playgroup and strive to maintain this high standard for many years to come. This is a direct benefit to the children and families who attend the playgroup currently but also our future intake of children in the community. The playgroup is ran by a committee (or trustees), with Chairperson, Secretary and Treasurer - mainly consisting of parents of the current years intake of children, with some previous years' committee members staying also. Committee meet at least twice a term and is responsible for ensuring that the playgroup complies with its aims and is properly and responsibly managed for the good of it's beneficiaries..

ACHIEVEMENTS AND PERFORMANCE

We are pleased to report that the charity has been operating at almost full capacity throughout the financial year. The trustees are pleased at the level of service achieved and are optimistic that this will continue in the future.

PUBLIC BENEFIT STATEMENT

The Board of Kilroot Playgroup confirm that they have had due regard for the guidance produced on public benefit by the Charity Commission for Northern Ireland and are pleased to report that during the year the charity has continued to provide public benefits through the programmes and services we offer. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set out.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

The direct benefit that flows from this purpose include enhancing the development and education of local children in the 6 areas of learning required by PEEP (Pre-School education expansion programme) This purpose also directly benefits the children in their transition to their choice of primary school in the area. This benefit is evidenced through yearly inspections by social services and DENI (Department of Education in Northern Ireland)- of which their procedures we adhere to, - ('The playgroup is meeting, very effectively, the educational and pastoral needs of the children and has demonstrated its capacity for sustained self-improvement' - Pre-school inspection report March 2012) and also by the amount of yearly applications we get from parents who wish their child to be enrolled in the playgroup. The beneficiaries of this purpose are the children who attend, their families and also the families who wish their children to attend in the future. By carrying out our purposes, the children are then well equipped and prepared to cope with moving into primary school education, which in turn also benefits the primary school they plan to attend.

A private benefit to our trustees would be the gaining of skills through finance, admin etc through following correct governance guidelines - these are necessary benefits but incidental and therefore necessary for the successful running of the organisation in carrying out our purposes.

A second private benefit, again incidental, is that most committee members have children who attend the playgroup and who benefit from our purposes. Every year new committee members are elected, due to the new intake of children and so this is an inevitable, but necessary private benefit in order to keep the organisation running.

FINANCIAL REVIEW

The charity returned a surplus of £19,262 (2020: Deficit £5,852) for the year. As at 31 March 2021, the charity has funds carried forward of £29,990 (2020: £10,728).

GOING CONCERN

The activities of the charity is dependent on ongoing fundraising activities. The Trustees are of the opinion that the charity has sufficient resources at the date of approval of these financial statements to meet commitments which will arise in the year from the date of signing this report.

RESERVES POLICY

The charity aims to retain unrestricted reserves at between three and six months expenditure. The trustees consider that this ensures that in the event of a significant drop in funding they will be able to continue activities while working to source alternative funding. The charity has maintained this level of funding throughout the year.

KILROOT PLAYGROUP

TRUSTEES REPORT (cont'd)

Year ended 31 March 2021

RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The trustees are responsible for preparing the Trustees ' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Charity law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS I 02);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed , subject to any material 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 to operate.

The trustees are responsible for keeping adequate accounting records that 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 and Charities Act (Northern Ireland) 2013 and Charities (Accounts and Reports) Regulations (Northern Ireland) 2015. 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.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

RISK REVIEW

A review of major risks has been undertaken by the Trustees and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with the expectation of ongoing financial support from funders. These risks are mitigated by the Trustees regularly monitoring the various activities of the charity at stated meetings and by reviewing available funding streams.

KILROOT PLAYGROUP
TRUSTEES REPORT (cont'd)
Year ended 31 March 2021

FUTURE PLANS

It is the Trustees' intention to develop the present activities of the charity.

Disclosure of Information to Independent Examiner

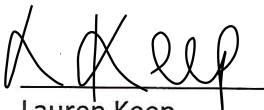
So far as each of the trustees in office at the date of approval of these financial statements is aware:

- there is no relevant audit information of which the charity's independent examiner is unaware; and
- they have taken all the steps that they ought to have taken as trustees in order to make themselves aware of any relevant information for the independent examination and to establish that the charity's independent examiner is aware of that information.

Independent Examiner

Hopper & Co., have indicated their willingness to remain in office and a resolution for their re-election will be proposed at the forthcoming Annual General Meeting.

Approved by the trustees at a meeting on 19 July 2024 and signed on its behalf by:


Lauren Keep
Trustee


Evelyn Mahood
Trustee

**KILROOT PLAYGROUP
INDEPENDENT EXAMINERS REPORT
Year ended 31 March 2021**

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF KILROOT PLAYGROUP

I report on the financial statements of Kilroot Playgroup for the year ended 31st March 2021 which are contained within the 2021 Annual Report.

Respective responsibilities of trustees and independent examiner

Kilroot Playgroup's trustees are responsible for the preparation of the financial statements in accordance with the terms of the Charities Act (Northern Ireland) 2008.

Kilroot Playgroup's trustees consider that an audit is not required under section 65(2) (audit) of the Charities Act (Northern Ireland) 2008 for the year and that an independent examination under section 64(1) of the Charities Act (Northern Ireland) 2008 is required.

It is my responsibility to:

- examine the accounts
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out under Section 65 of the Charities Act (Northern Ireland) 2008. An examination includes a review of the accounting records kept by the Church 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 do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the financial statements.

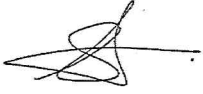
Independent examiner's statement

In the course of my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- to keep proper accounting records in accordance with Section 63 of the charities Act (Northern Ireland) 2008, and
- to prepare financial statements which accord with the accounting records in accordance with Section 64 of the Charities Act (Northern Ireland) 2008 have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

A handwritten signature in black ink, consisting of several overlapping loops and a horizontal line extending to the right.

S Hopper FCA
Partner
Hopper & Co

19th July 2024

KILROOT PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITY (INCLUDING INCOME AND EXPENDITURE ACCOUNT) for the year ended 31 March 2021

	Note	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
		£	£	£	£
Income from:					
Donations and legacies	2	45,252	-	45,252	22,445
Charitable Activities	3	11,883	-	11,883	13,884
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Income		57,136	-	57,136	36,329
		-----	-----	-----	-----
Expenditure on:					
Charitable activities	4,5	37,874	-	37,874	42,181
		-----	-----	-----	-----
		-----	-----	-----	-----
Total Expenditure		37,874	-	37,874	42,181
		-----	-----	-----	-----
Net Income		19,262	-	19,262	(5,852)
		-----	-----	-----	-----
Net movement in funds		19,262	-	19,262	(5,852)
		-----	-----	-----	-----
Funds brought forward		10,728	-	10,728	16,580
		-----	-----	-----	-----
Funds carried forward	12	29,990	-	29,990	10,728
		=====	=====	=====	=====

All income and expenditure derive from continuing activities.

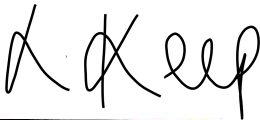
The statement of financial activities includes all gains and losses recognised during the year.

KILROOT PLAYGROUP

BALANCE SHEET
As at 31 March 2021

	Note	2021 £	2020 £
Fixed Assets			
Tangible Fixed Assets	10	627	737
Total fixed assets		<u>627</u>	<u>737</u>
Current Assets			
Other Debtors		-	2,221
Cash and cash equivalents		32,729	11,136
Total current assets		<u>32,729</u>	<u>13,357</u>
Creditors: amounts falling due within one year	11	<u>3,366</u>	<u>3,366</u>
Total Creditors		<u>3,366</u>	<u>3,366</u>
Net Current Assets		<u>29,363</u>	<u>9,991</u>
Total Net Assets		<u>29,990</u>	<u>10,728</u>
Funds of the charity			
Unrestricted funds	12		
General funds		29,990	10,728
Total charity funds		<u>29,990</u>	<u>10,728</u>

These financial statements were approved by the board of trustees and authorised for issue on 19 July 2024 and are signed on behalf of the board by:



Lauren Keep
Trustee



Evelyn Mahood
Trustee

The notes on pages 14 to 25 form part of these financial statements.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS for the year ended 31 March 2021

1. ACCOUNTING POLICIES

General information

The charity constitutes a public benefit entity as defined by FRS 102. The address of the principal office is Eden Community Centre, 42 Beltoy Road, Carrickfergus, BT38 9BH.

Statement of compliance

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and applicable accounting standards, Accounting and Reporting by Charities: 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 Section 1A), the charity's governing document, the Charities Act (Northern Ireland) 2008, Charities Act (Northern Ireland) 2013, The Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and UK Generally Accepted Practice.

The financial statements are prepared on a going concern basis under the historical cost convention. The financial statements are prepared in sterling which is the functional currency of the charity rounded to the nearest £1.

The significant accounting policies applied in the preparation of these financial statements are set out below. The trustees consider that these policies are suitable, have been consistently applied and are supported by reasonable and prudent judgements and estimates.

FUND ACCOUNTING

The charity has various types of funds for which it is responsible, and which require separate disclosure. A definition of the various types of funds is as follows:

Restricted funds comprise (a) income from endowments which is to be expended only on the restricted purposes intended by the donor and (b) revenue donations or grants for a specific charitable activity intended by the donor. Where these funds have unspent balances, interest on their pooled investment is apportioned to the individual funds on an average balance basis.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

Unrestricted funds are funds which are expendable at the discretion of the Charity in furtherance of its objectives. In addition to expenditure on activities such funds may be held in order to finance capital investment and working capital.

Designated funds are general funds set aside by the trustees for use in the future.

INCOMING RESOURCES

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably, and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity, and it is probable that they will be fulfilled.

Voluntary income received by way of donations and gift is credited to revenue on a receivable basis.

The charity receives grants in respect of support services. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received, and the amount can be measured reliably.

If entitlement is not met, then these amounts are deferred. Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable unless they relate to a specified future period.

Other income represents income that cannot be reported under the other analysis headings provided within the SoFA.

(i) Incoming resources with related expenditure

Where incoming resources have related expenditure (as with insurance proceeds) the incoming resources and related expenditure are reported gross in the SoFA.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

(ii) Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

(iii) Tax reclaims on donations and gifts

Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.

(iv) Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

(v) Gifts in kind

Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised. Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity. Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.

(vi) Donated services and facilities

These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.

(vii) Investment income

This is included in the accounts in the period to which it relates.

(viii) Investment gains and losses

This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

EXPENDITURE AND LIABILITIES

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It is categorised under the following headings:

- Expenditure on charitable activities comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries and includes salary costs, support service expenses, and an apportionment of support costs;
- Other expenditure represents those items not falling into the categories above.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

(i) Liability recognition

Liabilities are recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required, and the amount of the obligation can be measured reliably.

(ii) Governance costs

These are shown within charitable activities and include the costs of preparation and examination of accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

(iii) Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

(iv) Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

(v) Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative payroll costs.

They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings, they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources. Premises overheads have been allocated on a basis consistent with the use of the resources. Staff costs and other overheads have been allocated based on time spent, per capita and activity.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

Value Added Tax

The charity is not registered for VAT purposes, therefore expenditure is shown gross of VAT.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

ASSETS

(i) Tangible Fixed Assets

The cost of tangible fixed assets is their purchase cost, together with any incidental costs of acquisition. Depreciation is calculated so as to write off the cost of tangible fixed assets, less their estimated residual values, on a straight-line basis over the expected useful economic lives of the assets concerned. The principal annual rates used are as follows:

Equipment	10% Reducing balance
-----------	----------------------

In accordance with FRS102, assets under construction are not depreciated until such times as they are available for use.

Where the recoverable amount of a fixed asset is found to be below its net book value, the asset is written down to the recoverable figure and the loss on impairment is recognised in the SoFA.

(ii) Investments

Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.

Leases

Rentals payable under operating leases are charged to the SoFA on a straight-line basis over the period of the lease.

Tax

The charity benefits from various exemptions afforded by tax legislation. It is therefore not liable to corporation tax on income or gains falling due within those exemptions. Recovery is made of tax deducted from receipts under gift aid.

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

Judgements and key sources of estimation uncertainty

The following judgements including those involving estimates have been made in the process of applying the above accounting policies that have had the most significant effect on the amounts recognised in the financial statements and that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

- depreciation method and asset useful lives

The estimates and assumptions are reviewed on an ongoing basis considering the current and future market conditions.

2. DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Donations				
EA Funding	45,253	-	45,253	22,445
	-----	-----	-----	-----
	45,253	-	45,253	22,445
	-----	-----	-----	-----

3. CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Playgroup Fees	11,883	-	11,883	12,647
Fundraising	-	-	-	1,237
	-----	-----	-----	-----
	11,883	-	11,883	13,884
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

4. STAFF COSTS

The total staff cost and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	33,290	32,437

The average head count of employees during the year was 3 (2020: 3)

No employee received employee benefits of more than £60,000 during the year (2020: 3).

EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Main Activity	37,274	-	37,274	41,581
Governance costs	600	-	600	600
	-----	-----	-----	-----
	37,874	-	37,874	42,181
	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

5. ANALYSIS OF SUPPORT COSTS

	Unrestricted Funds	Restricted Funds	Total 2021	Total 2020
	£	£	£	£
Purchases	1,015	-	1,015	2,402
Wages/Salaries	33,290	-	33,290	32,437
Rent	1,384	-	1,384	4,224
Legal & Professional	536	-	536	1,555
Insurance	392	-	392	392
Telephone	90	-	90	88
Bank Charges	27	-	27	26
Administration Costs	430	-	430	327
Depreciation	110	-	110	130
	----- 37,274 -----	----- - -----	----- 37,274 -----	----- 41,581 -----

6. NET EXPENDITURE

Net Expenditure is stated after charging/(crediting):

	Total 2021	Total 2020
	£	£
Depreciation of tangible fixed assets	110	130
	----- 110 -----	----- 130 -----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

7. INDEPENDENT EXAMINATION FEES

	Total 2021	Total 2020
	£	£
Fees payable to independent examiner for: Independent examination of the financial statements	600 -----	600 -----

8. TRUSTEES REMUNERATION AND EXPENSES

The Trustees received no remuneration from the charity during the current or preceding financial years.

9. TAXATION

The charity is entitled to certain tax exemptions on income and profits from investments, and surpluses on any trading activities carried out in the furtherance of the charity's primary objectives, if these profits and surpluses are applied solely for charitable purposes. The charity is not registered for VAT and, accordingly, all their expenditure is inclusive of any VAT incurred.

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

10. TANGIBLE FIXED ASSETS

	Fixtures & Fittings
Cost	£
At beginning of the year	3,672
Additions	-
Disposals	-
At end of the year	<u>3,672</u>
 Depreciation	
At beginning of the year	2,935
Depreciation	110
Disposals	-
At end of the year	<u>3,045</u>
 Net book value at beginning of the year	 <u><u>737</u></u>
Net book value at end of the year	<u><u>627</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	Total 2021	Total 2020
	£	£
HMRC	104	104
Accruals	3,262	3,262
	<u>3,366</u>	<u>3,366</u>

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

12. FUND BALANCES

Funds 2021	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	10,728	57,136	(37,874)	19,262	-	29,990
	-----	-----	-----	-----	-----	-----
Total	10,728	57,136	(37,874)	19,262	-	29,990
	-----	-----	-----	-----	-----	-----

Funds 2020	Balance at start	Income	Expenditure	Surplus / (Deficit)	Transfer	Balance at end
	£	£	£	£	£	£
Unrestricted Funds						
General fund	16,580	36,329	(42,181)	(5,852)	-	10,728
	-----	-----	-----	-----	-----	-----
Total	16,580	36,329	(42,181)	(5,582)	-	10,728
	-----	-----	-----	-----	-----	-----

KILROOT PLAYGROUP

NOTES TO THE ACCOUNTS (cont'd)

31 March 2021

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total 2021
	£	£	£
Fixed Assets	627	-	627
Net Current Assets	29,363	-	29,363
	-----	-----	-----
	29,990	-	29,990
	-----	-----	-----

	Unrestricted Funds	Restricted Funds	Total 2020
	£	£	£
Fixed Assets	737	-	737
Net Current Assets	9,991	-	9,991
	-----	-----	-----
	10,728	-	10,728
	-----	-----	-----

14. FINANCIAL COMMITMENT

No contracts had been placed for future capital expenditure at the balance sheet date

15. ETHICAL STANDARDS

In common with many other organisations of our size and nature, we use our independent examiner to prepare and assist in the preparation of the financial statements.

16. RELATED PARTIES

There were no related party transactions during the year (2020: £Nil).