

**Garvagh Community Pre-School Playgroup**

**Financial Statements**

**for the year ended 31 August 2025**

**Charity no: 100488**

## **Garvagh Community Pre-School Playgroup**

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## **Garvagh Community Pre-School Playgroup**

### **CHARITY INFORMATION**

#### **Committee trustees**

Ms Ciara O'Kane (Chairperson)

Ms Julia Mullan (Treasurer)

Michaela Downs

Dr Sinead Faulkner

Vonla Matthews

Natasha Mullan

Carol Mullan

Charlene Menzies

Kerry Glass

#### **Address**

140 Main Street

Garvagh

BT51 5PQ

#### **Accountant**

Ephraim Bradley

18 Clooney Terrace

Derry

BT47 6AR

#### **Bankers**

Ulster Bank Ltd

30-32 Catharine St

Limavady

BT48 9DB

**Garvagh Community Pre-School Playgroup**  
**Charity No: 100488**  
**140 Main Street, Garvagh, BT51 5PQ**  
**Trustees Report for the year ended 31 August 2025**

The committee present their report along with the financial statements of the charity for the year ended August 2025. The financial statements have been prepared in accordance with the accounting policies set out on page 8 and comply with the charity's constitution and applicable law.

**Committee members**

The members named below have served throughout the year. Appointment of members is governed by the Constitution of the charity. The Committee is authorised to appoint new members to fill vacancies arising through resignation or death of an existing member.

**Trustees - for the year under review**

Sandra Scott, Julia Mullan, Sinead Faulkner, Erin Deasy, Carol Mullan, Leona Ferris, Roisin McGilligan,  
Donna McKay, Ciara O'Kane

**Constitution, Objects and Policies.**

Garvagh Community Pre-School Playgroup is subject to the charity constitution.

The objects of the charity are to provide a high quality learning environment for children between the ages of 3 years and 5 years.

The policy of the Group continues to be to seek additional finance and support to maintain and promote the values and principles of Early Years.

**Financial Review**

The committee consider the performance of the association to have been satisfactory.

Grants were received this year from the Education Authority to cover wages, with other smaller grants to cover refreshments and equipment. Fundraising still depends largely on donations from the parents of the children and various other groups.

With the relocation to our present premises which are central to the catchment area, our intention is to hold more community functions for fundraising.

**Reserves Policy**

It is the policy of the association to maintain funds at a level which equate to approximately 12 months expenditure.

This provides funds to cover management, administration and support costs.

**Risk management**

The trustees have examined the major strategic, business and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen these risks.

**Garvagh Community Pre-School Playgroup**  
**Trustee Report for the year ended 31 August 2025**

**Management Committee responsibilities**

The Committee are required under the Charities Act (Northern Ireland) 2008 to prepare financial statements for each financial year which give a true and fair view of the charity's financial activities during the year and of its financial position at the end of the year. In preparing those financial statements, the committee are required to:

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

The committee are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with applicable laws and regulations, taking into account the Commission guidance on public benefit and on public benefit reporting. 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.

**Approval**

This report was approved by the committee:

Ciara O'Kane, Julia Mullan, Michaela Downs, Sinead Faulkner, Vonla Mathews, Carol Mullan, Natasha Mullan  
Charlene Menzies, Kerry Glass

Signed on their behalf

*C O'Kane*

**Clara O'Kane**

**Chairperson**

**21 April 2026**

## **Garvagh Community Pre-School Playgroup**

### **Independent Examiner's Report to the committee members of Garvagh Community Pre-School Playgroup**

I report on the accounts of the charity for the year ended 31 August 2025 which are set out on pages 6 to 10

#### **Respective responsibilities of committee members and independent examiner.**

The charity's committee members are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act.
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act.
- state whether particular matters have come to my attention.

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

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

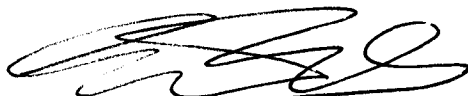
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

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

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

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



**Ephraim Bradley**  
**Chartered Certified Accountant**  
**18 Clooney Terrace**  
**Derry**  
**BT47 6AR**

**Dated:**

21/4/26

**Garvagh Community Pre-School Playgroup**  
**Receipts and Payments for the year ended 31 August 2025**

		2025		2024	
	Notes	£	£	£	£
		Unrestrict ed Funds	Restricted Funds	Total Funds	Previous Year
<b>Receipts</b>					
Fees		4,990		4,990	1,746
Donations		950		950	1,100
Grants					
- Education Authority		54,085		54,085	28,245
- NIH & SSEB Milk Grant			141	141	201
- Getting Ready Ready to Learn Grant			800	800	1,180
- Outdoor Learning			2,000	2,000	
Fundraising					
- Raffles		1,420		1,420	1,670
- Smartie Tubes		118		118	
- Car Boot Sale		185		185	
- Bluebell Walk		537		537	341
- Equipment Sale		60		60	14
- Sweatshirts and Polo Shirts		652		652	310
Investment Income					
- Bank Interest		553		553	440
<b>Total Receipts</b>		<u>63,550</u>	<u>2,941</u>	<u>66,491</u>	<u>35,247</u>

	2025		2024	
	£ Unrestricted Funds	£ Restricted Funds	£ Total Funds	£ Previous Year
<b>Payments</b>				
Salaries (incl Employers NIC)	43,788		43,788	34,274
Employers Pension Contributions	954		954	599
Training	115		115	66
Early Years Advisor	2,354		2,354	999
Play Resources	586	1,057	1,643	1,387
Covid Recovery Programmes				240
Other Equipment	186		186	593
Sweratshirts and Polo Shirts				465
Break Items	380		380	601
Milk		196	196	246
Rent	5,200		5,200	1,850
Insurance	598		598	520
Telephone	91		91	
Printing Postage and Stationery	140		140	85
Repairs and Maintenance	244		244	105
Relocation expenses	4,000		4,000	
Outings and Parties	546		546	86
Safeguarding Expenses				83
General Expenses				35
Bank Charges	196		196	169
Fundraising Expenses	207		207	257
Accountancy and Bookkeeping	1,124		1,124	1,773
Early Years Membership	96		96	91
<b>Total Payments</b>	<u>60,805</u>	<u>1,253</u>	<u>62,058</u>	<u>44,524</u>
<b>Net Receipts/(Payments)</b>	2,745	1,688	4,433	(9,277)
Transfers between Funds				
Equipment purchased	758	1,200	1,958	
Cash Funds brought forward	<u>31,725</u>	<u>1,285</u>	<u>33,010</u>	<u>42,287</u>
Cash Funds carried forward	<u>33,712</u>	<u>1,773</u>	<u>35,485</u>	<u>33,010</u>



**Garvagh Community Pre-School Playgroup**  
**Statement of Assets and Liabilities as at 31 August 2025**

		2025		2024	
	Notes	£ Unrestrict ed Funds	£ Restricted Funds	£ Total Funds	£ Previous Year
<b>FIXED ASSETS</b>					
Tangible Assets	3	<u>3,501</u>	<u>1,489</u>	<u>4,990</u>	<u>4,279</u>
<b>Cash Funds</b>					
Ulster Bank Ltd Current Account		21,527	2,941	24,468	21,994
Progressive Building Society		11,000		11,000	11,000
Petty Cash		<u>-</u>	<u>-</u>	<u>-</u>	<u>16</u>
		<u>32,527</u>	<u>2,941</u>	<u>35,468</u>	<u>33,010</u>
<b>CREDITORS:</b>					
<b>AMOUNTS FALLING DUE WITHIN ONE YEAR</b>					
Education Authority Advance Payment					<u>1,800</u>
Taxation		1,998		1,998	-
Net wages		<u></u>	<u></u>	<u></u>	<u>1,072</u>
		<u>1,998</u>	<u>-</u>	<u>1,998</u>	<u>2,872</u>
<b>NET CURRENT ASSETS</b>		<u>30,529</u>	<u>2,941</u>	<u>33,470</u>	<u>30,138</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>34,030</u>	<u>4,430</u>	<u>38,460</u>	<u>34,417</u>
<b>FUNDS</b>					
Restricted				4,430	1,611
Unrestricted				<u>34,030</u>	<u>32,806</u>
				<u>38,460</u>	<u>34,417</u>

Approved by the committee on 21 April 2026 and signed on their behalf.

*C O'Kane*

**Ciara O'Kane**  
**Chairperson**

The attached notes form part of these financial statements.

## Garvagh Community Pre-School Playgroup

### Notes to the accounts

for the year ended 31 August 2025

#### 1. ACCOUNTING POLICIES

##### 1.1 Basis of preparation of accounts

The financial statements have been prepared in accordance with the Charities (Accounts and Reports) regulations (Northern Ireland) 2015.

##### 1.2 Tangible Fixed Assets

Tangible fixed assets for use by the charity are stated at cost less depreciation.

Depreciation is provided at rates calculated to write off the cost or valuation of fixed assets, less their estimated residual value, over their expected useful lives on the following basis:

Fixtures, fittings and equipment - 20% Straight line

##### 1.3 Income

Voluntary income and donations are accounted for as received by the charity. The income from fundraising ventures is shown gross, with the associated costs included in fundraising costs.

#### 3. TANGIBLE FIXED ASSETS

	Fixtures, fittings & equipment unrestricted	Fixtures, fittings & equipment restricted	Total
	£	£	£
<b>COST</b>			
At 1 September 2024	4,750	2,357	7,107
Additions	758	1,200	1,958
At 31 August 2025	5,508	3,557	9,065
<b>DEPRECIATION</b>			
At 1 September 2024	1,132	1,696	2,828
Charge for period	875	372	1,247
At 31 August 2025	2,007	2,068	4,075
<b>NET BOOK VALUES</b>			
At 31 August 2025	3,501	1,489	4,990
At 31 August 2024	3,618	661	4,279

**Garvagh Community Pre-School Playgroup**  
**Notes to the accounts**  
**for the year ended 31 August 2025**

**4. Cash Funds Movement Summary**

	Fund balances brought forward £	Incoming Resources	Outgoing Resources	Transfers	Fund balances carried forward £
General Fund	32,060	63,550	61,862	484	34,232
Getting Ready to Learn	545	800	758	-	587
Education Re-Start Tern	484	-	-	(484)	-
Green Waste Manageme	-				-
NIH&SSEB Milk Grant	(79)	141	196	-	(134)
Outdoor Learning	-	2,000	1,200	-	800
	<u>33,010</u>	<u>66,491</u>	<u>64,016</u>	<u>-</u>	<u>35,485</u>