

# Roundabout Playgroup

Northern Ireland · Charity number 101430

## Details

Status	Received
Registered	2015-09-02
Register	<a href="#">View on the Charity Commission for Northern Ireland register</a>

## Contact

Address	8A Beech Road Dungiven Londonderry Bt47 4qb BT47 4QB
Phone	02877741397
Email	<a href="mailto:roundaboutplaygroup@outlook.com">roundaboutplaygroup@outlook.com</a>

## Activities

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

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

**How the charity works:** Playgroup/after schools

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

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-06-30	£40,791	£43,670	£0	4
2024-06-30	£54,944	£47,296	£0	3

## Trustees

Name	Role	Appointed
Miss Adele Heaveron		
Mrs Aileen Mcguigan		
Mrs Ailish Burke		
Mrs Claire Brolly		
Mrs Meave Mclaughlin Meave Mclaughlin		

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

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# Accounts

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Charity registration number NIC101430 (Northern Ireland)

**ROUNABOUT PLAYGROUP**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 30 JUNE 2025**

# ROUNDABOUT PLAYGROUP

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Mrs M McLaughlin  
Mrs A McGuigan  
Mrs A Heaveron  
Mrs A Burke  
Mrs C Brolly

**Management Committee**

Meabh McLaughlin  
Adele Heaveron  
Leona Mullan

Chairperson  
Treasurer  
Playgroup Leader

**Charity registration**

Northern Ireland

NIC101430

**Independent examiner**

PFS Accountants and Auditors Ltd  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

**Bankers**

Ulster Bank  
30-32 Catherine Street  
Limavady  
Derry  
BT49 9DB

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# ROUNABOUT PLAYGROUP

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# ROUNABOUT PLAYGROUP

## TRUSTEES REPORT

**FOR THE YEAR ENDED 30 JUNE 2025**

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The Trustees presents its annual report and financial statements for the year ended 30 June 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)".

### **Objectives and activities**

The group is established to promote play based learning environments for all children (herein after referred as the beneficiaries) of the Dungiven and its surrounding environs in County Derry (hereinafter called the area of benefit). Without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and in particular to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/careers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

### **Achievements and performance**

#### *Significant activities and achievements against objectives*

Roundabout Playgroup promotes play based learning environments for all pre-school children. All children accepted regardless of religion, ethnic identity. Staff work hard to plan activities which are educational to advance children's learning. Children enjoy 2.5 hours of play in a safe and secure environment, children also receive a nutritious snack during the session. Parents are fully involved in the group through monthly bulletins, settling in reports and individual conversations to ensure parents are aware of their child's progress.

### **Financial review**

As at 30 June 2025 the charity had total charity funds of £13,015 resulting from a net loss of £2,879 in the period.

### **Structure, governance and management**

It is managed by Elaine Coyle Chairperson, Adele Heaveron - Treasurer and Leona Mullan Playgroup leader.

The members of the Trustees who served during the year and up to the date of signature of the financial statements were:

Mrs M McLaughlin  
Mrs A McGuigan  
Mrs A Heaveron  
Mrs A Burke  
Mrs C Brolly

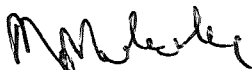
# ROUNDABOUT PLAYGROUP

## TRUSTEES REPORT (CONTINUED)

*FOR THE YEAR ENDED 30 JUNE 2025*

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The Trustees report was approved by the Trustees.



Mrs M McLaughlin  
Trustee

22 April 2026



Mrs A Heaveron  
Trustee

# ROUNABOUT PLAYGROUP

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ROUNABOUT PLAYGROUP

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I report on the financial statements of the charity for the year ended 30 June 2025, which are set out on pages 4 to 10.

### Respective responsibilities of charity Trustees and examiner

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

It is my responsibility to:

- examine the financial statements under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

I have examined your charity financial statements as required under section 65 of the Charities Act (Northern Ireland) 2008 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. The examination included a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also included consideration of any unusual items or disclosures in the financial statements, 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 that:

1. Accounting records were not kept in accordance with section 63 of the Charities Act (Northern Ireland) 2008; or
2. The financial statements do not accord with those accounting records; or
3. The financial statements do not comply with the accounting requirements of the Charities Act (Northern Ireland) 2008; or
4. There is further information needed for a proper understanding of the financial statements to be reached.

### Independent examiner's statement

I have completed my examination and I 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.

*PFS Accountants and Auditors Ltd*

**PFS Accountants and Auditors Ltd**

122 Main Street

Dungiven

Co Derry

BT47 4LG

22 April 2026

# ROUNABOUT PLAYGROUP

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

FOR THE YEAR ENDED 30 JUNE 2025

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		Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Income from:</b>			
Donations and legacies	3	40,791	54,944
<b>Total income</b>		<u>40,791</u>	<u>54,944</u>
<b>Expenditure on:</b>			
Raising funds	4	32,027	35,624
Charitable activities	5	11,643	11,672
<b>Total expenditure</b>		<u>43,670</u>	<u>47,296</u>
<b>Net income/(expenditure) and movement in funds</b>		(2,879)	7,648
<b>Reconciliation of funds:</b>			
Fund balances at 1 July 2024		<u>15,894</u>	<u>8,246</u>
<b>Fund balances at 30 June 2025</b>		<u>13,015</u>	<u>15,894</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# ROUNABOUT PLAYGROUP

## BALANCE SHEET

AS AT 30 JUNE 2025

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	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		13,015		15,894	
<b>Net current assets</b>			13,015		15,894
<b>The funds of the charity</b>					
Unrestricted funds	10		13,015		15,894
			13,015		15,894

The financial statements were approved by the Trustees on 22 April 2026

Mrs M McLaughlin  
Trustee

Mrs A Heaveron  
Trustee

# ROUNDABOUT PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

#### Charity information

The charity is registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8 Beech Road, Gortnaghey, Dungiven, Co.Derry.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act (Northern Ireland) 2008, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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 (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the Trustees has a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

# ROUNABOUT PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### 1 Accounting policies

(Continued)

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### *Basic financial assets*

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### *Basic financial liabilities*

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### *Derecognition of financial liabilities*

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.7 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

# ROUNABOUT PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

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### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees is required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	3,071	44,352
Legacies	-	5,055
Grants	37,720	5,537
	<u>40,791</u>	<u>54,944</u>

### 4 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Staff costs	32,027	35,624
	<u>32,027</u>	<u>35,624</u>

# ROUNABOUT PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2025

### 5 Expenditure on charitable activities

	<b>Total 2025 £</b>	<b>Total 2024 £</b>
<b>Direct costs</b>		
Rent, heat & light	1,858	1,443
Insurance	595	520
Telephone	514	784
Professional fees	500	515
Building Maintenance	-	332
Resources and equipment	5,542	3,331
Early years	959	2,019
Cleaning and consumables	8	419
Bus hire	520	320
Trips	970	1,426
Bank charges	119	143
Sundry	58	420
	<u>11,643</u>	<u>11,672</u>
<b>Analysis by fund</b>		
Unrestricted funds	<u>11,643</u>	<u>11,672</u>

### 6 Net movement in funds

	<b>2025 £</b>	<b>2024 £</b>
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>500</u>	<u>515</u>

### 7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

### 8 Employees

The average monthly number of employees during the year was:

	<b>2025 Number</b>	<b>2024 Number</b>
	<u>4</u>	<u>4</u>
<b>Employment costs</b>		
	<b>2025 £</b>	<b>2024 £</b>
Wages and salaries	<u>32,027</u>	<u>35,624</u>

# ROUNABOUT PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 JUNE 2025

### 8 Employees

(Continued)

There were no employees whose annual remuneration was more than £60,000.

### 9 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 10 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 July 2024	Incoming resources	Resources expended	At 30 June 2025
	£	£	£	£
General funds	15,894	40,791	(43,670)	13,015
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
Previous year:	At 1 July 2023	Incoming resources	Resources expended	At 30 June 2024
	£	£	£	£
General funds	8,246	54,944	(47,296)	15,894
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

### 11 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

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# Accounts

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**CHARITY REGISTRATION NUMBER: NIC101430**

**ROUNABOUT PLAYGROUP**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2024**

**Registered HMRC Charity no X0660**

## ROUNABOUT PLAYGROUP

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**ROUNABOUT PLAYGROUP  
FOR THE YEAR ENDED 30TH JUNE 2024**

**Management Committee**

Chairperson	Elaine Coyle
Treasurer	Adele Heveran
Playgroup leader	Leona Mullan

**Office**

8 Beech Road  
Gortnaghey  
Dungiven  
Co Derry

**Accountants**

PFS Accountants and Auditors Ltd  
Chartered Certified Accountants  
122 Main Street  
Dungiven  
Co. L'derry  
BT47 4LG

**Bankers**

Ulster Bank  
83 Main Street  
Dungiven  
Co Derry  
BT47 4LE

**ROUNDABOUT PLAYGROUP  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2024**

The trustees present their report and the unaudited financial statements accounts of the charity for the year ended 30 June 2024.

**Reference and administrative details**

<b>Registered Charity Name</b>	Roundabout Playgroup
<b>Charity registration number</b>	NIC101430
<b>Principal office</b>	8 Beech Road Gortnaghey Dungiven Co Derry

**The trustees**

Elaine Coyle	Nolene Burke
Adele Heaveron	Serena Gallagher
Aileen McGuihan	Caoimhe Burke

**Accountants**

PFS Accountants and Auditors Ltd  
Chartered Certified Accountants  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

**Structure, governance and management**

Roundabout Playgroup is a charity managed by Elaine Coyle - Chairperson, Adele Heaveron - Treasurer and Leona Mullan - Playgroup leader.

**Objectives and activities**

The group is established to promote play based learning environments for all children (hereinafter referred to as the beneficiaries) of the Dungiven and its surrounding environs in Country Derry (hereinafter called the area of benefit). Without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and in particular to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/careers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

### **Achievement and performance**

Roundabout Playgroup promotes play based learning environments for all pre-school children. All children accepted regardless of religion, ethnic identity. Staff works hard to plan activities which are educational to advance children's learning. Children enjoy 2.5 hours of play in a safe and secure environment, children also receive a nutritious snack during the session. Parents are fully involved in the group through monthly bulletins, settling in reports and individual conversations to ensure parents are aware of their child's progress.

### **Finianial review**

During the year the charity had a net surplus of £7,648. This is shown on page 5 to the accounts.

### **Review of charity's financial position at the year end**

As at 30 June 2024 the charity had total charity funds of £15,893

The trustees' annual report was approved on 7th April 2025 and signed on behalf of the board of trustees by:

Elaine Coyle  
Chairperson

## ROUNABOUT PLAYGROUP

### Independent examiner's report to the charity trustees of Roundabout Playgroup

I report on the financial statements for year ended 30 June 2024, which are set out on pages 4 to 6.

### Respective Responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

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.

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

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**PFS Accountants and Auditors Ltd**  
**Chartered Certified Accountants**  
**122 Main Street**  
**Dungiven**  
**Co Derry**  
**BT47 4LG**

**Date :** \_\_\_\_\_

ROUNABOUT PLAYGROUP

STATEMENT OF RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>Receipts</b>					
Education Authority		44,352		44,352	39,152
Fundraising	4	5,537		5,537	148
HMRC		5,055	-	5,055	-
		<u>54,944</u>	<u>-</u>	<u>54,944</u>	<u>39,300</u>
<b>Payments</b>					
Salaries		35,624		35,624	26,677
Rent, Heat and Light		1,443		1,443	2,364
Insurance		520		520	472
Telephone		784		784	749
Professional fees		515		515	78
Building maintenance		332		332	1,786
Resources and equipment		3,331		3,331	8,261
Early Years		2,019		2,019	1,129
Cleaning and consumables		419		419	1,530
Bus hire		320		320	680
Trips		1,426		1,426	327
Staff training		-		-	893
Bank charges		143		143	112
Sundry		420		420	1,487
		<u>47,296</u>	<u>-</u>	<u>47,296</u>	<u>46,546</u>
<b>Payments for assets</b>		-	-	-	-
<b>Total Payments</b>		<u>47,296</u>	<u>-</u>	<u>47,296</u>	<u>46,546</u>
<b>(Deficit) / Surplus for the year</b>		<u>7,648</u>	<u>-</u>	<u>7,648</u>	<u>(7,246)</u>
<b>Reconciliation 30 June 2024</b>					
Cash at bank & in hand 30 June 2023		8,246	-	8,246	15,492
Surplus/ (deficit) this year end		7,648		7,648	(7,246)
Cash at bank & in hand 30 June 2024		<u>15,893</u>	<u>-</u>	<u>15,893</u>	<u>8,246</u>

**ROUNABOUT PLAYGROUP**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30TH JUNE 2024**

	2024 £	2023 £
<b>Current assets</b>		
Cash at bank and in hand	<u>15,893</u>	<u>8,246</u>
	15,893	8,246
<b>Net current assets</b>	<u>15,893</u>	<u>8,246</u>
<b>Net assets</b>	<u>15,893</u>	<u>8,246</u>
<b>Funds of the charity</b>		
Unrestricted funds	<u>15,893</u>	<u>8,246</u>
<b>Total charity funds</b>	<u>15,893</u>	<u>8,246</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 7th April 2025, and are signed on behalf of the board by:

Elaine Coyle  
Chairperson

Adele Heaveron  
Treasurer

**ROUNABOUT PLAYGROUP**  
**NOTES TO THE FINANCIAL STATEMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2024**

**1 General information**

The charity is a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8 Beech Road, Gortnaghey, Dungiven, Co Derry.

**2 Statement of compliance**

These financial statements accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

**3 Accounting policies**

**Basis of preparation**

The financial statements accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure

The financial statements accounts are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**4 Fundraising**

	2024 £
Draw	<u>5,537</u>
<b>Total Fundraising</b>	<u>5,537</u>

**5 Taxation**

Rounabout Playgroup is registered as a charity for tax purposes with HM Revenue and accordingly is exempt from taxation.

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

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# Accounts

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**CHARITY REGISTRATION NUMBER: NIC101430**

**ROUNABOUT PLAYGROUP**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**Registered HMRC Charity no X0660**

# **ROUNABOUT PLAYGROUP**

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**ROUNABOUT PLAYGROUP  
FOR THE YEAR ENDED 30TH JUNE 2023**

**Management Committee**

Chairperson	Elaine Coyle
Treasurer	Adele Heveran
Playgroup leader	Leona Mullan

**Office**

8 Beech Road  
Gortnaghey  
Dungiven  
Co Derry

**Accountants**

PFS Accountants and Auditors Ltd  
Chartered Certified Accountants  
122 Main Street  
Dungiven  
Co. L'derry  
BT47 4LG

**Bankers**

Ulster Bank  
83 Main Street  
Dungiven  
Co Derry  
BT47 4LE

**ROUNABOUT PLAYGROUP  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

The trustees present their report and the unaudited financial statements accounts of the charity for the year ended 30 June 2023.

**Reference and administrative details**

<b>Registered Charity Name</b>	Roundabout Playgroup
<b>Charity registration number</b>	NIC101430
<b>Principal office</b>	8 Beech Road Gortnaghey Dungiven Co Derry

**The trustees**

Elaine Coyle	Nolene Burke
Adele Heaveron	Serena Gallagher
Aileen McGuihan	Caoimhe Burke

<b>Accountants</b>	PFS Accountants and Auditors Ltd Chartered Certified Accountants 122 Main Street Dungiven Co Derry BT47 4LG
--------------------	--

**Structure, governance and management**

Roundabout Playgroup is a charity managed by Elaine Coyle - Chairperson, Adele Heaveron - Treasurer and Leona Mullan - Playgroup leader.

**Objectives and activities**

The group is established to promote play based learning environments for all children (hereinafter referred to as the beneficiaries) of the Dungiven and its surrounding environs in Country Derry (hereinafter called the area of benefit). Without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and in particular to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/careers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

## **Achievement and performance**

Roundabout Playgroup promotes play based learning environments for all pre-school children. All children accepted regardless of religion, ethnic identity. Staff works hard to plan activities which are educational to advance children's learning. Children enjoy 2.5 hours of play in a safe and secure environment, children also receive a nutritious snack during the session. Parents are fully involved in the group through monthly bulletins, settling in reports and individual conversations to ensure parents are aware of their child's progress.

## **Finialial review**

During the year the charity had a net deficit of £7,246. This is shown on page 5 to the accounts.

## **Review of charity's financial position at the year end**

As at 30 June 2023 the charity had total charity funds of £8,246

The trustees' annual report was approved on 18th April 2024 and signed on behalf of the board of trustees by:

Elaine Coyle  
Chairperson

## ROUNABOUT PLAYGROUP

### Independent examiner's report to the charity trustees of Roundabout Playgroup

I report on the financial statements for year ended 30 June 2023, which are set out on pages 4 to 6.

### Respective Responsibilities of charity trustees and examiner

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

It is my responsibility to:

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

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.

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

---

**PFS Accountants and Auditors Ltd**  
**Chartered Certified Accountants**  
**122 Main Street**  
**Dungiven**  
**Co Derry**  
**BT47 4LG**

**Date :** \_\_\_\_\_

**ROUNABOUT PLAYGROUP**

**STATEMENT OF RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>Receipts</b>				
Education Authority		39,152		39,152
Fundraising	4	148		148
		<u>39,300</u>	-	<u>39,300</u>
<b>Payments</b>				
Salaries		26,677		26,677
Rent, Heat and Light		2,364		2,364
Insurance		472		472
Telephone		749		749
Professional fees		78		78
Building maintenance		1,786		1,786
Resources and equipment		8,261		8,261
Gifts/Christmas				-
Prizes				-
Early Years		1,129		1,129
Cleaning and consumables		1,530		1,530
Bus hire		680		680
Trips		327		327
Staff training		893		893
Bank charges		112		112
Sundry		1,487		1,487
		<u>46,546</u>	-	<u>46,546</u>
<b>Payments for assets</b>		-	-	-
<b>Total Payments</b>		<u>46,546</u>	-	<u>46,546</u>
<b>(Deficit) / Surplus for the year</b>		<u>(7,246)</u>	-	<u>(7,246)</u>
<b>Reconciliation 30 June 2023</b>				
Cash at bank & in hand 30 June 2022		15,492	-	15,492
Surplus/ (deficit) this year end		(7,246)		(7,246)
Cash at bank & in hand 30 June 2023		<u>8,246</u>	-	<u>8,246</u>

## ROUNABOUT PLAYGROUP

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2023

	2023 £	2022 £
<b>Current assets</b>		
Cash at bank and in hand	<u>8,246</u>	<u>15,492</u>
	<b>8,246</b>	15,492
<b>Net current assets</b>	<u><b>8,246</b></u>	<u>15,492</u>
<b>Net assets</b>	<u><b>8,246</b></u>	<u>15,492</u>
<b>Funds of the charity</b>		
Unrestricted funds	<u>8,246</u>	<u>15,492</u>
<b>Total charity funds</b>	<u><b>8,246</b></u>	<u>15,492</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 18th April 2024, and are signed on behalf of the board by:

Elaine Coyle  
Chairperson

Adele Heaveron  
Treasurer

**ROUNABOUT PLAYGROUP**  
**NOTES TO THE FINANCIAL STATEMENTS ACCOUNTS**  
**FOR THE YEAR ENDED 30TH JUNE 2023**

**1 General information**

The charity is a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8 Beech Road, Gortnaghey, Dungiven, Co Derry.

**2 Statement of compliance**

These financial statements accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

**3 Accounting policies**

**Basis of preparation**

The financial statements accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure

The financial statements accounts are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**4 Fundraising**

	<b>2023</b>
	<b>£</b>
Draw	148
<b>Total Fundraising</b>	<b><u>148</u></b>

**5 Taxation**

Rounabout Playgroup is registered as a charity for tax purposes with HM Revenue and accordingly is exempt from taxation.

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

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# Annual report

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**CHARITY REGISTRATION NUMBER: NIC101430**

**ROUNABOUT PLAYGROUP**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**Registered HMRC Charity no X0660**

# **ROUNABOUT PLAYGROUP**

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**ROUNABOUT PLAYGROUP  
FOR THE YEAR ENDED 30TH JUNE 2023**

**Management Committee**

Chairperson	Elaine Coyle
Treasurer	Adele Heveran
Playgroup leader	Leona Mullan

**Office**

8 Beech Road  
Gortnaghey  
Dungiven  
Co Derry

**Accountants**

PFS Accountants and Auditors Ltd  
Chartered Certified Accountants  
122 Main Street  
Dungiven  
Co. L'derry  
BT47 4LG

**Bankers**

Ulster Bank  
83 Main Street  
Dungiven  
Co Derry  
BT47 4LE

**ROUNABOUT PLAYGROUP  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

The trustees present their report and the unaudited financial statements accounts of the charity for the year ended 30 June 2023.

**Reference and administrative details**

**Registered Charity Name** Roundabout Playgroup

**Charity registration number** NIC101430

**Principal office** 8 Beech Road  
Gortnaghey  
Dungiven  
Co Derry

**The trustees**

Elaine Coyle	Nolene Burke
Adele Heaveron	Serena Gallagher
Aileen McGuihan	Caoimhe Burke

**Accountants** PFS Accountants and Auditors Ltd  
Chartered Certified Accountants  
122 Main Street  
Dungiven  
Co Derry  
BT47 4LG

**Structure, governance and management**

Roundabout Playgroup is a charity managed by Elaine Coyle - Chairperson, Adele Heaveron - Treasurer and Leona Mullan - Playgroup leader.

**Objectives and activities**

The group is established to promote play based learning environments for all children (hereinafter referred to as the beneficiaries) of the Dungiven and its surrounding environs in Country Derry (hereinafter called the area of benefit). Without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and in particular to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/careers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

## **Achievement and performance**

Roundabout Playgroup promotes play based learning environments for all pre-school children. All children accepted regardless of religion, ethnic identity. Staff works hard to plan activities which are educational to advance children's learning. Children enjoy 2.5 hours of play in a safe and secure environment, children also receive a nutritious snack during the session. Parents are fully involved in the group through monthly bulletins, settling in reports and individual conversations to ensure parents are aware of their child's progress.

## **Finialial review**

During the year the charity had a net deficit of £7,246. This is shown on page 5 to the accounts.

## **Review of charity's financial position at the year end**

As at 30 June 2023 the charity had total charity funds of £8,246

The trustees' annual report was approved on 18th April 2024 and signed on behalf of the board of trustees by:

Elaine Coyle  
Chairperson

## ROUNABOUT PLAYGROUP

### Independent examiner's report to the charity trustees of Roundabout Playgroup

I report on the financial statements for year ended 30 June 2023, which are set out on pages 4 to 6.

### Respective Responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
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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.

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

---

**PFS Accountants and Auditors Ltd**  
**Chartered Certified Accountants**  
**122 Main Street**  
**Dungiven**  
**Co Derry**  
**BT47 4LG**

**Date :** \_\_\_\_\_

**ROUNABOUT PLAYGROUP**

**STATEMENT OF RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>Receipts</b>				
Education Authority		39,152		39,152
Fundraising	4	148		148
		39,300	-	39,300
<b>Payments</b>				
Salaries		26,677		26,677
Rent, Heat and Light		2,364		2,364
Insurance		472		472
Telephone		749		749
Professional fees		78		78
Building maintenance		1,786		1,786
Resources and equipment		8,261		8,261
Gifts/Christmas				-
Prizes				-
Early Years		1,129		1,129
Cleaning and consumables		1,530		1,530
Bus hire		680		680
Trips		327		327
Staff training		893		893
Bank charges		112		112
Sundry		1,487		1,487
		46,546	-	46,546
<b>Payments for assets</b>		-	-	-
<b>Total Payments</b>		46,546	-	46,546
<b>(Deficit) / Surplus for the year</b>		(7,246)	-	(7,246)
<b>Reconciliation 30 June 2023</b>				
Cash at bank & in hand 30 June 2022		15,492	-	15,492
Surplus/ (deficit) this year end		(7,246)	-	(7,246)
Cash at bank & in hand 30 June 2023		8,246	-	8,246

## ROUNABOUT PLAYGROUP

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2023

	2023 £	2022 £
<b>Current assets</b>		
Cash at bank and in hand	<u>8,246</u>	<u>15,492</u>
	<b>8,246</b>	15,492
<b>Net current assets</b>	<u><b>8,246</b></u>	<u>15,492</u>
<b>Net assets</b>	<u><b>8,246</b></u>	<u>15,492</u>
<b>Funds of the charity</b>		
Unrestricted funds	<u>8,246</u>	<u>15,492</u>
<b>Total charity funds</b>	<u><b>8,246</b></u>	<u>15,492</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 18th April 2024, and are signed on behalf of the board by:

Elaine Coyle  
Chairperson

Adele Heaveron  
Treasurer

**ROUNABOUT PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**1 General information**

The charity is a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8 Beech Road, Gortnaghey, Dungiven, Co Derry.

**2 Statement of compliance**

These financial statements accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

**3 Accounting policies**

**Basis of preparation**

The financial statements accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure

The financial statements accounts are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**4 Fundraising**

	<b>2023</b>
	<b>£</b>
Draw	148
<b>Total Fundraising</b>	<b><u>148</u></b>

**5 Taxation**

Rounabout Playgroup is registered as a charity for tax purposes with HM Revenue and accordingly is exempt from taxation.

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

---

# Annual return

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**CHARITY REGISTRATION NUMBER: NIC101430**

**ROUNABOUT PLAYGROUP**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**Registered HMRC Charity no X0660**

# **ROUNABOUT PLAYGROUP**

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**ROUNABOUT PLAYGROUP  
FOR THE YEAR ENDED 30TH JUNE 2023**

**Management Committee**

Chairperson	Elaine Coyle
Treasurer	Adele Heveran
Playgroup leader	Leona Mullan

**Office**

8 Beech Road  
Gortnaghey  
Dungiven  
Co Derry

**Accountants**

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Chartered Certified Accountants  
122 Main Street  
Dungiven  
Co. L'derry  
BT47 4LG

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Ulster Bank  
83 Main Street  
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Co Derry  
BT47 4LE

**ROUNABOUT PLAYGROUP  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2023**

The trustees present their report and the unaudited financial statements accounts of the charity for the year ended 30 June 2023.

**Reference and administrative details**

**Registered Charity Name** Roundabout Playgroup

**Charity registration number** NIC101430

**Principal office** 8 Beech Road  
Gortnaghey  
Dungiven  
Co Derry

**The trustees**

Elaine Coyle	Nolene Burke
Adele Heaveron	Serena Gallagher
Aileen McGuihan	Caoimhe Burke

**Accountants** PFS Accountants and Auditors Ltd  
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122 Main Street  
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Co Derry  
BT47 4LG

**Structure, governance and management**

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## **Finialial review**

During the year the charity had a net deficit of £7,246. This is shown on page 5 to the accounts.

## **Review of charity's financial position at the year end**

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Elaine Coyle  
Chairperson

## ROUNABOUT PLAYGROUP

### Independent examiner's report to the charity trustees of Roundabout Playgroup

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---

**PFS Accountants and Auditors Ltd**  
**Chartered Certified Accountants**  
**122 Main Street**  
**Dungiven**  
**Co Derry**  
**BT47 4LG**

**Date :** \_\_\_\_\_

**ROUNABOUT PLAYGROUP**

**STATEMENT OF RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2023**

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2023 £
<b>Receipts</b>				
Education Authority		39,152		39,152
Fundraising	4	148		148
		39,300	-	39,300
<b>Payments</b>				
Salaries		26,677		26,677
Rent, Heat and Light		2,364		2,364
Insurance		472		472
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Staff training		893		893
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<b>Payments for assets</b>		-	-	-
<b>Total Payments</b>		46,546	-	46,546
<b>(Deficit) / Surplus for the year</b>		(7,246)	-	(7,246)
<b>Reconciliation 30 June 2023</b>				
Cash at bank & in hand 30 June 2022		15,492	-	15,492
Surplus/ (deficit) this year end		(7,246)	-	(7,246)
Cash at bank & in hand 30 June 2023		8,246	-	8,246

## ROUNABOUT PLAYGROUP

### STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30TH JUNE 2023

	2023 £	2022 £
<b>Current assets</b>		
Cash at bank and in hand	<u>8,246</u>	<u>15,492</u>
	<b>8,246</b>	15,492
<b>Net current assets</b>	<u><b>8,246</b></u>	<u>15,492</u>
<b>Net assets</b>	<u><b>8,246</b></u>	<u>15,492</u>
<b>Funds of the charity</b>		
Unrestricted funds	<u>8,246</u>	<u>15,492</u>
<b>Total charity funds</b>	<u><b>8,246</b></u>	<u>15,492</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 18th April 2024, and are signed on behalf of the board by:

Elaine Coyle  
Chairperson

Adele Heaveron  
Treasurer

**ROUNABOUT PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS ACCOUNTS**

**FOR THE YEAR ENDED 30TH JUNE 2023**

**1 General information**

The charity is a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8 Beech Road, Gortnaghey, Dungiven, Co Derry.

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**Basis of preparation**

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The financial statements accounts are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**4 Fundraising**

	<b>2023</b>
	<b>£</b>
Draw	148
<b>Total Fundraising</b>	<b>148</b>

**5 Taxation**

Rounabout Playgroup is registered as a charity for tax purposes with HM Revenue and accordingly is exempt from taxation.

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

---

# Accounts

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ROUNABOUT PLAYGROUP

STATEMENT OF RECEIPTS AND PAYMENTS ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2019

	Notes	Unrestricted Funds £	Restricted Funds £	Total 2019 £	Total 2018 £
<b>Receipts</b>					
Education Authority		29,646		29,646	24,426
Fundraising	4	3,969		3,969	4,162
		<u>33,615</u>	<u>-</u>	<u>33,615</u>	<u>28,588</u>
<b>Payments</b>					
Salaries		21,566		21,566	24,439
Rent, Heat and Light		2,227		2,227	1,890
Insurance		392		392	394
Telephone		466		466	611
Accountancy		360		360	360
Building maintenance		400		400	838
Resources and equipment		2,272		2,272	530
Gifts/Christmas		-		-	258
Prizes		200		200	250
Early Years		1,044		1,044	1,012
Cleaning and consumables		603		603	1,404
Bus hire		700		700	250
Trips		162		162	483
Hire of hall		80		80	80
Bank charges		148		148	206
Advertising		-		-	25
		<u>30,621</u>	<u>-</u>	<u>30,621</u>	<u>33,030</u>
Payments for assets		-	-	-	-
<b>Total Payments</b>		<u>30,621</u>	<u>-</u>	<u>30,621</u>	<u>33,030</u>
<b>(Deficit) / Surplus for the year</b>		<u>2,993</u>	<u>-</u>	<u>2,993</u>	<u>(4,442)</u>
<b>Reconciliation 30 June 2019</b>					
Cash at bank & in hand 30 June 2018		6,844	-	6,844	11,286
Surplus/ (deficit) this year end		2,993	-	2,993	(4,442)
Cash at bank & in hand 30 June 2019		<u>9,837</u>	<u>-</u>	<u>9,837</u>	<u>6,844</u>

**ROUNABOUT PLAYGROUP**

**STATEMENT OF FINANCIAL POSITION  
FOR THE YEAR ENDED 30TH JUNE 2019**

	2019	2018
	£	£
<b>Current assets</b>		
Cash at bank and in hand	<u>9,837</u>	<u>6,844</u>
	9,837	6,844
<b>Net current assets</b>	<u>9,837</u>	<u>6,844</u>
<b>Net assets</b>	<u>9,837</u>	<u>6,844</u>
<b>Funds of the charity</b>		
Unrestricted funds	<u>9,837</u>	<u>6,844</u>
<b>Total charity funds</b>	<u>9,837</u>	<u>6,844</u>

These financial statements accounts were approved by the board of trustees and authorised for issue on 22nd April 2020, and are signed on behalf of the board by:

Elaine Coyle  
Chairperson

Adele Heaveron  
Treasurer

ROUNABOUT PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS ACCOUNTS

FOR THE YEAR ENDED 30TH JUNE 2019

**1 General information**

The charity is a registered charity in Northern Ireland and is unincorporated. The address of the principal office is 8 Beech Road, Gortnaghey, Dungiven, Co Derry.

**2 Statement of compliance**

These financial statements accounts have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act (Northern Ireland) 2008.

**3 Accounting policies**

**Basis of preparation**

The financial statements accounts have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure

The financial statements accounts are prepared in sterling, which is the functional currency of the entity.

**Going concern**

There are no material uncertainties about the charity's ability to continue.

**4 Fundraising**

	2019 £	2018 £
Draw	3,969	4,162
<b>Total Fundraising</b>	<u>3,969</u>	<u>4,162</u>

**5 Taxation**

Rounabout Playgroup is registered as a charity for tax purposes with HM Revenue and accordingly is exempt from taxation.

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

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# Annual report

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**ROUNABOUT PLAYGROUP  
TRUSTEES' ANNUAL REPORT  
FOR THE YEAR ENDED 30 JUNE 2019**

The trustees present their report and the unaudited financial statements accounts of the charity for the year ended 30 June 2019.

**Reference and administrative details**

<b>Registered Charity Name</b>	Roundabout Playgroup
<b>Charity registration number</b>	NIC101430
<b>Principal office</b>	8 Beech Road Gortnaghey Dungiven Co Derry

**The trustees**

Elaine Coyle	Nolene Burke
Adele Heaveron	Serena Gallagher
Aileen McGuihan	Caoimhe Burke

<b>Accountants</b>	PFS Accountants and Auditors Ltd Chartered Certified Accountants 122 Main Street Dungiven Co Derry BT47 4LG
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**Structure, governance and management**

Roundabout Playgroup is a charity managed by Elaine Coyle - Chairperson, Adele Heaveron - Treasurer and Leona Mullan - Playgroup leader.

**Objectives and activities**

The group is established to promote play based learning environments for all children (hereinafter referred to as the beneficiaries) of the Dungiven and its surrounding environs in Country Derry (hereinafter called the area of benefit). Without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and in particular to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/careers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

### **Achievement and performance**

Roundabout Playgroup promotes play based learning environments for all pre-school children. All children accepted regardless of religion, ethnic identity. Staff works hard to plan activities which are educational to advance children's learning. Children enjoy 2.5 hours of play in a safe and secure environment, children also receive a nutritious snack during the session. Parents are fully involved in the group through monthly bulletins, settling in reports and individual conversations to ensure parents are aware of their child's progress.

### **Financial review**

During the year the charity made a net surplus of £2,993. This is shown on page 5 to the accounts.

### **Review of charity's financial position at the year end**

As at 30 June 2019 the charity had total charity funds of £9,837

The trustees' annual report was approved on 22nd April 2020 and signed on behalf of the board of trustees by:

Elaine Coyle  
Chairperson

**Roundabout Playgroup**

Northern Ireland - Charity number 101430

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# Annual return

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## ROUNABOUT PLAYGROUP

### Independent examiner's report to the charity trustees of Roundabout Playgroup

I report on the financial statements for year ended 30 June 2019, which are set out on pages 4 to 6.

### Respective Responsibilities of charity trustees and examiner

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

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedure laid down in the general Directions given by the Charity Commission for Northern Ireland 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.

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

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**PFS Accountants and Auditors Ltd**  
**Chartered Certified Accountants**  
**122 Main Street**  
**Dungiven**  
**Co Derry**  
**BT47 4LG**

**Date :** \_\_\_\_\_