

## **Independent examiner's report to the charity trustees of 'Benburb Community Playgroup' Trust**

I report on the accounts of the Trust for the year ended 31 July 2023, which are set out on pages 03 to 05.

### **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 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.

Name: Pauline Lavery

Relevant Professional Qualification or body: ACCA

Address: 10 Tullydowey Road, Benburb, Co Tyrone, BT71 7QB

Date: 16th May, 2024

  
Pauline Lavery FCCA

**Pauline Lavery**  
Accountancy & Taxation  
Services

**Benburb Community Playgroup**

**Financial Accounts**

**for the year ended      31 July 2023**

**Benburb Community Playgroup**  
**31/07/2023**  
**Income and Expenditure Account**

	<b>2023</b>	<b>2022</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income Generated</b>			
Grants	61,186 **	68,480	- 7,294
Fees	8,041	7,045	996
Fundraising and Other	7,186 ***	1,859	5,327
	<b>76,414</b>	<b>77,385</b>	<b>- 971</b>
<b>Cost of Generating Income</b>			
Equipment and Teaching Materials	2,525	8,880	- 6,355
Wages	58,864	62,622	- 3,758
Rent	95	95	-
Rates	430	587	- 157
Insurance	1,969	1,756	213
Telephone	800	984	- 184
Light and heat	3,781	1,930	1,851
Stationery and postage	746	617	129
Advertising	-	-	-
Repairs and renewals	1,017	1,018	- 1
Legal and professional	680	490	190
Membership fees	816 *	5,236	- 4,420
Uniforms	228	-	228
Consumables	-	1,241	- 1,241
Sundries	820	240	580
Bank charges and fees	220	202	18
	<b>72,991</b>	<b>85,898</b>	<b>- 12,907</b>
<b>Surplus of Income Over Costs</b>	<b>3,423</b>	<b>- 8,513</b>	<b>11,936</b>

**Benburb Community Playgroup**  
**31/07/2023**  
**Statement of Financial Position**

	<b>2023</b>	<b>2022</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	
<b>Non Current Assets</b>			
Tangible Assets	16,662	16,662	-
<b>Current Assets</b>			
Stock	-	-	-
Trade Debtors	-	-	-
Bank	28,576	28,319	258
Cash	- 0	- 0	-
	<u>28,576</u>	<u>28,319</u>	<u>258</u>
			-
<b>Current Liabilities</b>			
Trade Creditors	529	3,569	- 3,040
Accruals	475	600	- 125
	<u>1,004</u>	<u>4,169</u>	<u>- 3,165</u>
			-
<b>Net Current Assets</b>	<u>27,573</u>	<u>24,150</u>	<u>3,423</u>
			-
<b>Total Assets Less Current Liabilities</b>	<u>44,235</u>	<u>40,812</u>	<u>3,423</u>
			-
			-
<b>Capital Account</b>			
Opening Balance	40,812	49,324	- 8,513
Surplus of Income Over Costs	3,423	- 8,513	11,936
	<u>44,235</u>	<u>40,812</u>	<u>3,423</u>