

## **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 2024, 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: 27th May, 2025

  
Pauline Lavery FCCA

**Pauline Lavery**  
Accountancy & Taxation  
Services

**Benburb Community Playgroup**

**Financial Accounts**

**for the year ended      31 July 2024**

**Benburb Community Playgroup**  
**31/07/2024**  
**Income and Expenditure Account**

	2024	2023	Variance
	£	£	£
<b>Income Generated</b>			
Grants	57,960 **	61,186	- 3,226
Fees	7,903	8,041	- 138
Fundraising and Other	5,760 ***	7,186	- 1,426
	<u>71,623</u>	<u>76,414</u>	<u>- 4,790</u>
<b>Cost of Generating Income</b>			
Equipment and Teaching Materials	930	2,525	- 1,595
Wages	60,226	58,864	1,361
Rent	95	95	-
Rates	1,092	430	663
Insurance	2,200	1,969	231
Telephone	932	800	132
Light and heat	1,866	3,781	- 1,915
Stationery and postage	471	746	- 274
Advertising	-	-	-
Repairs and renewals	3,786	1,017	2,769
Legal and professional	925	680	245
Membership fees	5,040 *	816	4,224
Uniforms	-	228	- 228
Consumables	1,808	-	1,808
Sundries	1,145	820	325
Bank charges and fees	220	220	1
	<u>80,738</u>	<u>72,991</u>	<u>7,747</u>
<b>Surplus of Income Over Costs</b>	<u>- 9,114</u>	<u>3,423</u>	<u>- 12,537</u>

**Benburb Community Playgroup**  
**31/07/2024**  
**Statement of Financial Position**

	<b>2024</b>	<b>2023</b>	<b>Variance</b>
	<b>£</b>	<b>£</b>	
<b>Non Current Assets</b>			
Tangible Assets	<b>16,662</b>	<b>16,662</b>	-
<b>Current Assets</b>			
Stock	-	-	-
Trade Debtors	-	-	-
Bank	<b>18,809</b>	<b>28,576</b>	- 9,768
Cash	- 0	- 0	-
	<u><b>18,809</b></u>	<u><b>28,576</b></u>	<u>- 9,768</u>
			-
<b>Current Liabilities</b>			
Trade Creditors	<b>0</b>	<b>529</b>	- 529
Accruals	<b>350</b>	<b>475</b>	- 125
	<u><b>350</b></u>	<u><b>1,004</b></u>	<u>- 654</u>
			-
<b>Net Current Assets</b>	<u><b>18,459</b></u>	<u><b>27,573</b></u>	<u>- 9,114</u>
			-
<b>Total Assets Less Current Liabilities</b>	<u><b>35,120</b></u>	<u><b>44,235</b></u>	<u>- 9,114</u>
			-
			-
<b>Capital Account</b>			
Opening Balance	<b>44,235</b>	<b>40,812</b>	<b>3,423</b>
Surplus of Income Over Costs	- 9,114	<b>3,423</b>	- 12,537
	<u><b>35,120</b></u>	<u><b>44,235</b></u>	<u>- 9,114</u>