

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 May 2024  
for  
Ballygowan Community Pre-school &  
Playgroup**

McIlveen Howard Limited  
Chartered Accountants  
169a Upper Newtownards Road  
Belfast  
BT4 3HZ

**Ballygowan Community Pre-school &  
Playgroup**

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for the year ended 31 May 2024**

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**Ballygowan Community Pre-school &  
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**Report of the Trustees  
for the year ended 31 May 2024**

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The trustees present their report with the financial statements of the charity for the year ended 31 May 2024. The trustees have adopted the provisions of 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) (effective 1 January 2019).

**OBJECTIVES AND ACTIVITIES**

**Public benefit**

The charity was established to promote play based learning environments for all children under statutory school age from Ballygowan and its surrounding environs without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and health and wellbeing.

The main aims of the setting are:

- The preparation of each individual child for primary education.
- Enabling children to become more competent in the skills of expression, communication, problem solving, early mathematics, creativity, knowledge of the world around us, experimentation and exploration and physical development.
- Enabling children to relate to other children and adults.

These aims are met by including amongst others the following activities:

- A play based learning environment.
- Interviews between staff and parents/carers where a two way sharing of information takes place, along with the staff observations and progress reports used to inform parents/carers.
- Parental questionnaires used to gain the opinion of parents/carers.
- Wellbeing and resilience of the child through Personal, Social and Emotional development and encouraging Healthy Eating and Physical exercise through our Food and Drink Policy and Play Policy.
- Annual inspection by Social Services Trust and regular Inspections by Education and Training Inspectorate (Education Authority formerly Dept of Education).

The trustees confirm that they have complied with the requirements of the Charities Act (Northern Ireland) 2008 and the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 to have due regard to the public benefit guidance published by the Charity Commission.

**ACHIEVEMENT AND PERFORMANCE**

- Parents/carers and staff availed of training, to gain a wider knowledge of the development and social needs and behaviours of children so that they can tailor their care and educational programme to the needs of individual children. This knowledge is then implemented into practice with an ongoing evaluation process.
- Parents/carers and other interested parties, represented on the management committee.
- Community involvement and interest.
- The provision of a safe, caring, welcoming and understanding environment within which the children obtain their first experience of education

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**FINANCIAL REVIEW**

**Financial position**

The Management Committee are satisfied with the financial results of the year ended 31 May 2024.

**Reserves Policy**

The Trustees have established a policy which is reviewed annually, whereby the unrestricted funds held by the charity should be a target of twelve months of average expenditure. The average expenditure in the next 12 months is expected to be £55,000 and unrestricted funds are currently sufficient to cover this cost.

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Recruitment and appointment of trustees**

The management Committee who served during the year and up to the date of this report are set out on page 1.

The management committee are appointed at the Annual General Meeting.

The management committee have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

103399

**Principal address**

2a Comber Road  
Ballygowan  
Co Down  
BT23 5TH

**Trustees**

K Stewart  
C Mills  
S Spence  
T Atcheson

**Independent Examiner**

McIlveen Howard Limited  
Chartered Accountants  
169a Upper Newtownards Road  
Belfast  
BT4 3HZ

**Bankers**

Danske Bank  
Donegal Square West  
Belfast  
BT1 6JS

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for the year ended 31 May 2024**

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**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (FRS 102) and applicable law and regulations.

The law applicable to charities 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 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 estimates that are reasonable and prudent;
- state whether applicable 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 remain in business.

The trustees are responsible for keeping proper 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, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015, and the provisions of the constitution. The trustees 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.

Approved by order of the board of trustees on 26<sup>th</sup> March 2025 and signed on its behalf by:

K Stewart

K Stewart - Trustee