Derrytrasna Playgroup

Northern Ireland · Charity number 103414

Details

Status	Received
Registered	2015-08-13
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	191 Derrytrasna Road Derrytrasna Craigavon Co. Armagh Bt66 6nr BT66 6NR
Phone	028 38 340505

Activities

Purposes: The company's objects are specifically restricted to the advancement of education and the development of children, the preservation and protection of health and the promotion of the benefit and wellbeing of children aged between 3 and 11 years old and in particular but not exclusively children under statutory school age (hereinafter called "the beneficiaries") in the Derrytrasna area and its environs of Co. Armagh (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisiations, parents and guardians and the inhabitants in a common effort to advance education, and to provide educational and recreational facilities in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants and in particular to: (a) to advance the education, care and development of children under statutory school age through the provision of safe and satisfying group play in the interests of social welfare so as to develop their physical, mental and emotional capacities; (b) to advance the education, development and well being of children out-of-school hours and during school holidays in the interests of social welfare so as to develop their physical, mental and emotional capacities; (c) to support the values and principles of early years; (d) to provide training for parents and carers of children in child development, parenting and other appropriate subjects. (e) to promote or assist in promoting community capacity building programmes and projects for the benefit of the inhabitants within the area of benefit who have need of such assistance as a result of their youth, age, disability or infirmity, or social and economic circumstances, in an effort to increase the abilities, skills and self-confidence of such communities in the area of benefit. (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

What the charity does: The advancement of education,The relief of those in need by reason of youth, age, ill-health, disability, financial hardship or other disadvantage

How the charity works: Cross-border/cross-community,Education/training,Playgroup/after schools

Who the charity helps: Children (5-13 year olds),Parents,Preschool (0-5 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-09-30	£105,693	£101,794	£0	6

Trustees

Name	Role	Appointed
Miss Alana Coleman		
Miss Bria Mcgeown		
Miss Emer Mccormick		
Miss Kathleen Hankins		
Miss Niamh Farrell		
Mrs Bronte Mcgeown		
Mrs Helen Lappin		
Mrs Jodie Breen		
Mrs Meadhbha Stevenson		
Mrs Nicola Mcgeown		
Mrs Shauna Quinn		
Mrs Sinead Mcgeown		

Accounts

Derrytrasna Playgroup

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)

for the financial year ended 30 September 2025

	Notes	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total Funds 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £
Income							
Donations and legacies	3.1	2,978	-	2,978	5,259	-	5,259
Charitable activities							
Income from charitable activities	3.2	100,175	2,000	102,175	99,264	-	99,264
Investments	3.3	540	-	540	-	-	-
Total income		103,693	2,000	105,693	104,523	-	104,523
Expenditure							
Charitable activities	4.1	101,425	369	101,794	95,056	-	95,056
Net income/(expenditure)		2,268	1,631	3,899	9,467	-	9,467
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		2,268	1,631	3,899	9,467	-	9,467
Reconciliation of funds:							
Total funds beginning of the year	12	55,619	50,000	105,619	46,152	50,000	96,152
Total funds at the end of the year		57,887	51,631	109,518	55,619	50,000	105,619

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Derrytrasna Playgroup

(A company limited by guarantee, not having a share capital)
Company Number: NI608898

BALANCE SHEET

as at 30 September 2025

	Notes	2025 £	2024 £
Fixed Assets			
Tangible assets	8	34,880	37,786
Current Assets			
Debtors	9	5,964	3,826
Cash at bank and in hand		70,240	65,597
		76,204	69,423
Creditors: Amounts falling due within one year	10	(1,566)	(1,590)
Net Current Assets		74,638	67,833
Total Assets less Current Liabilities		109,518	105,619
Funds			
Restricted trust funds		51,631	50,000
General fund (unrestricted)		57,887	55,619
Total funds	12	109,518	105,619

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 19 February 2026 and signed on its behalf by

ACole

Alana Coleman
Trustee

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 30 September 2025

1. GENERAL INFORMATION

Derrytrasna Playgroup is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 191 Derrytrasna Road, Lurgan, Co. Armagh, BT66 6NR, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 30 September 2025 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold	4% Straight line

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Donations and legacies	**2,978**	**-**	**2,978**	5,259

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Charitable Activities:				
Income from charitable activities	**100,175**	**2,000**	**102,175**	99,264

3.3 INVESTMENTS

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Investments	**540**	**-**	**540**	-

4. EXPENDITURE

continued

4.1 CHARITABLE ACTIVITIES

	Direct Costs	Other Costs	Support Costs	2025	2024
	£	£	£	£	£
Expenditure on charitable activites	**92,264**	**-**	**9,530**	**101,794**	95,056

4.2 SUPPORT COSTS

	Charitable Activities	2025	2024
	£	£	£
Support	**9,530**	**9,530**	4,732

5. NET INCOME

	2025	2024
	£	£
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**2,906**	2,906

6. INVESTMENT AND OTHER INCOME

	2025	2024
	£	£
Other interest	**540**	6

7. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2025	2024
	£	£
Wages and salaries	**73,665**	69,373
Pension costs	**3,368**	2,802
	77,033	72,175

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold	Total
	£	£
Cost		
At 30 September 2025	72,660	72,660
Depreciation		
At 1 October 2024	34,874	34,874
Charge for the financial year	2,906	2,906
At 30 September 2025	37,780	37,780
Net book value		
At 30 September 2025	**34,880**	**34,880**
At 30 September 2024	37,786	37,786

Derrytrasna Playgroup
(A company limited by guarantee, not having a share capital)
NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 September 2025

9. DEBTORS

	2025 £	2024 £
Trade debtors	-	65
Taxation and social security costs	3,647	104
Prepayments and accrued income	2,317	3,657
	5,964	3,826

10. CREDITORS
Amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	1,566	1,590

11. RESERVES

	2025 £	2024 £
At the beginning of the year	105,619	96,152
Surplus for the financial year	3,899	9,467
At the end of the year	109,518	105,619

12. FUNDS
12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total Funds £
At 1 October 2023	46,152	50,000	96,152
Movement during the financial year	9,467	-	9,467
At 30 September 2024	55,619	50,000	105,619
Movement during the financial year	2,268	1,631	3,899
At 30 September 2025	57,887	51,631	109,518

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2024 £	Income £	Expenditure £	Transfers between funds £	Balance 30 September 2025 £
Restricted funds					
Restricted	50,000	2,000	369	-	51,631
Unrestricted funds					
Unrestricted General	55,619	103,693	101,425	-	57,887
Total funds	105,619	105,693	101,794	-	109,518

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	50,000	-	-	50,000
Unrestricted general funds	(15,120)	76,204	**(1,566)**	59,518
	34,880	**76,204**	**(1,566)**	**109,518**

13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

15. TRUSTEE REMUNERATION

None of the Trustees received nor waived any remuneration for their services as Trustees in either the current or previous financial year.

16. INDEPENDENT EXAMINER FEE

The amounts payable to the independent examiner in respect of accountancy services for 2025 were £1,500 (2024: £1,486).

Derrytrasna Playgroup

Northern Ireland - Charity number 103414

Accounts

Derrytrasna Playgroup

(A company limited by guarantee, not having a share capital)

STATEMENT OF FINANCIAL ACTIVITIES

(Incorporating an Income and Expenditure Account)
for the financial year ended 30 September 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total Funds 2023 £
Income							
Donations and legacies	3.1	5,259	-	5,259	8,300	-	8,300
Charitable activities							
Income from charitable activities	3.2	99,264	-	99,264	87,439	-	87,439
Total income		104,523	-	104,523	95,739	-	95,739
Expenditure							
Charitable activities	4.1	95,056	-	95,056	87,258	-	87,258
Total Expenditure		95,056	-	95,056	87,258	-	87,258
Net income/(expenditure)		9,467	-	9,467	8,481	-	8,481
Transfers between funds		-	-	-	-	-	-
Net movement in funds for the financial year		9,467	-	9,467	8,481	-	8,481
Reconciliation of funds:							
Total funds beginning of the year	12	46,152	50,000	96,152	37,671	50,000	87,671
Total funds at the end of the year		55,619	50,000	105,619	46,152	50,000	96,152

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Derrytrasna Playgroup
(A company limited by guarantee, not having a share capital)
Company Number: NI608898
BALANCE SHEET
as at 30 September 2024

	Notes	2024	2023
		£	£
Fixed Assets			
Tangible assets	8	37,786	40,692
Current Assets			
Debtors	9	3,826	-
Cash at bank and in hand		65,597	59,025
		69,423	59,025
Creditors: Amounts falling due within one year	10	(1,590)	(3,565)
Net Current Assets		67,833	55,460
Total Assets less Current Liabilities		105,619	96,152
Funds			
Restricted trust funds		50,000	50,000
General fund (unrestricted)		55,619	46,152
Total funds	12	105,619	96,152

These financial statements have been prepared in accordance with the special provisions relating to small companies within Part 15 of the Companies Act 2006.

For the financial year ended 30 September 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006; and no notice has been deposited under section 476.

The trustees confirm that the members have not required the company to obtain an audit of its financial statements for the financial year in question in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 and for preparing financial statements which give a true and fair view of the state of affairs of the charity as at the end of the financial year and of its profit and loss for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charity.

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 19 June 2025 and signed on its behalf by

ACoeman

Alana Coleman
Trustee

NOTES TO THE FINANCIAL STATEMENTS
for the financial year ended 30 September 2024

1. GENERAL INFORMATION

Derrytrasna Playgroup is a company limited by guarantee incorporated in Northern Ireland. The registered office of the charity is 191 Derrytrasna Road, Lurgan, Armagh, BT66 6NR, United Kingdom which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation
The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance
The financial statements of the charity for the financial year ended 30 September 2024 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting
The following are the categories of funds maintained:

Restricted funds
Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds
Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income
Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities
Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure
Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation
Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Land and buildings freehold - 4% Straight line

Debtors
Debtors are recognised at the settlement amount due after any discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Income recognised by the charity from government agencies and other co-funders, but not yet received at financial year end, is included in debtors.

Cash at bank and in hand
Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation
No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

3. INCOME

3.1 DONATIONS AND LEGACIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Donations and legacies	**5,259**	**-**	**5,259**	8,300

3.2 CHARITABLE ACTIVITIES

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
Charitable Activities:				
Income from charitable activities	**99,264**	**-**	**99,264**	87,439

4. EXPENDITURE

4.1 CHARITABLE ACTIVITIES

	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Expenditure on charitable activities	**90,324**	**-**	**4,732**	**95,056**	87,258

5. NET INCOME

	2024 £	2023 £
Net Income is stated after charging/(crediting):		
Depreciation of tangible assets	**2,906**	2,906

6. INVESTMENT AND OTHER INCOME

	2024 £	2023 £
Other interest	**6**	-

7. EMPLOYEES AND REMUNERATION

The staff costs comprise:	2024 £	2023 £
Wages and salaries	**69,373**	65,851
Pension costs	**2,802**	2,364
	72,175	68,215

8. TANGIBLE FIXED ASSETS

	Land and buildings freehold £	Total £
Cost		
At 30 September 2024	72,660	72,660
Depreciation		
At 1 October 2023	31,968	31,968
Charge for the financial year	2,906	2,906
At 30 September 2024	34,874	34,874
Net book value		
At 30 September 2024	**37,786**	**37,786**
At 30 September 2023	40,692	40,692

9. DEBTORS

	2024 £	2023 £
Trade debtors	**65**	-
Taxation and social security costs	**104**	-
Prepayments and accrued income	**3,657**	-
	3,826	-

10. CREDITORS

Amounts falling due within one year	2024 £	2023 £
Accruals and deferred income	**1,590**	3,565

continued

11. RESERVES

	2024	2023
	£	£
At the beginning of the year	**96,152**	87,671
Surplus for the financial year	**9,467**	8,481
At the end of the year	**105,619**	96,152

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	£
At 1 October 2022	37,671	50,000	87,671
Movement during the financial year	8,481	-	8,481
At 30 September 2023	46,152	50,000	96,152
Movement during the financial year	9,467	-	9,467
At 30 September 2024	**55,619**	**50,000**	**105,619**

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 October 2023	Income	Expenditure	Transfers between funds	Balance 30 September 2024
	£	£	£	£	£
Restricted funds					
Restricted	50,000	-	-	-	50,000
Unrestricted funds					
Unrestricted General	46,152	104,523	95,056	-	55,619
Total funds	**96,152**	**104,523**	**95,056**	**-**	**105,619**

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use	Current assets	Current liabilities	Total
	£	£	£	£
Restricted trust funds	50,000	-	-	50,000
Unrestricted general funds	(12,214)	69,423	**(1,590)**	55,619
	37,786	**69,423**	**(1,590)**	**105,619**

13. STATUS

The charity is a company limited by guarantee not having a share capital.

The liability of the members is limited.

Every member of the company undertakes to contribute to the assets of the company in the event of its being wound up while they are members, or within one financial year thereafter, for the payment of the debts and liabilities of the company contracted before they ceased to be members, and the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributors among themselves, such amount as may be required, not exceeding £ 1.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

15. TRUSTEE REMUNERATION

None of the Trustees received nor waived any remuneration for their services as Trustees in either the current or previous financial year.

16. INDEPENDENT EXAMINER FEE

The amounts payable to the independent examiner in respect of accountancy services for 2024 were £1,486 (2023: £2,585).

Derrytrasna Playgroup

Northern Ireland - Charity number 103414

Annual report

Company Registration Number: NI608898
Charity Number: NI103414

Derrytrasna Playgroup

(A company limited by guarantee, not having a share capital)

Annual Report and Unaudited Financial Statements

for the financial year ended 30 September 2024

Daly Park & Company Ltd
Chartered Accountants
4 Carnegie Street
Lurgan
BT66 6AS

Derrytrasna Playgroup

(A company limited by guarantee, not having a share capital)

CONTENTS

Derrytrasna Playgroup
(A company limited by guarantee, not having a share capital)
TRUSTEES' AND OTHER INFORMATION

Trustees	Bronte McCann Jessica Henry Alana Coleman Ciaran Scullion Shauneen Scullion Pauline Skelton Niamh McAlinden Sinead McGeown Shauna Quinn Leonie McCann (Resigned 31 December 2024) Catriona Neeson (Resigned 31 August 2024) Zoe Skelton (Resigned 31 August 2024)
Charity Number in Northern Ireland	NI103414
Company Registration Number	NI608898
Registered Office and Principal Address	191 Derrytrasna Road Lurgan Armagh BT66 6NR United Kingdom
Independent Examiner	Daly Park & Company Ltd Chartered Accountants 4 Carnegie Street Lurgan BT66 6AS
Principal Bankers	Danske Bank P.O. Box 183 Donegall Square West Belfast BT1 6JS
Solicitors	O'Connor & Moriarty Solicitors 51 North Street Lurgan Armagh BT67 9AG

A Coleman 15/6/25

Derrytrasna Playgroup

(A company limited by guarantee, not having a share capital)

TRUSTEES' ANNUAL REPORT

for the financial year ended 30 September 2024

The trustees present their Trustees' Annual Report, combining the Directors' Report and Trustees' Report, and the unaudited financial statements for the financial year ended 30 September 2024.

The financial statements are prepared in accordance with the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Derrytrasna Playgroup present a summary of its purpose, governance, activities, achievements and finances for the financial year 30 September 2024.

The charity is a registered charity and hence the report and results are presented in a form which complies with the requirements of the Companies Act 2006 and, although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Mission, Objectives and Strategy

Objectives

Our organisation advances the education and the development of children, the preservation and protection of health and the promotion of the benefit and wellbeing of children aged between 3 and 11 years old and in particular but not exclusively children under statutory school age in the Derrytrasna area. Our organisation provides a Playgroup for 0-5 year olds and a Breakfast/Afterschool Club for 5-11 year olds attending the primary school in the same property. Our playgroup promotes and follows the early years programme, thus preparing 0-5 year olds from the Derrytrasna area for entry into P1. Our Breakfast and Afterschool Clubs provides the advancement of education, development and well being of children during out-of-school hours and during school holidays. During the Afterschool Club hours, children receive homework support and can take part in organised activities such as arts and crafts, cookery and tin whistle lessons.

Structure, Governance and Management

Governance

Appointment of acting Trustees / Directors

As described in the Articles of Association a new director may be eligible for appointment if 21 days before the annual general meeting, written notice is deposited with the registered office of the intended proposal, signed by a member and signed by the person being proposed, so as to indicate his/ her willingness to be elected.

Governing Document

Derrytrasna Playgroup is a company limited by guarantee governed by its Memorandum and Articles of Association. In the event of the charity being wound up, the liability in the respect of the guarantee is limited to £1 per member of the charity. The company is under the control of the directors who are, therefore, acting trustees for the charity.

Trustee Induction and Training

New trustees are briefed on their legal obligation under charity and company law, the content of the Memorandum and Articles of Association, the Board and decision-making processes and recent financial performance of the charity. Trustees are encouraged to view the Charities Commission website so as to gain a full understanding of trustee roles and responsibilities.

Review of Activities, Achievements and Performance

The past year has been another positive and productive one for the setting, despite ongoing challenges posed by the rising cost of living. In response to increasing operational costs and changes in the national living wage, we made the decision to adjust our fees to ensure long-term sustainability. We were successful in obtaining several funding grants, which contributed to the smooth day-to-day running of the setting and allowed us to offer a range of enriching activities for the children.

Ongoing support from both Pathway and The Southern Health and Social Care Trust has played a valuable role throughout the financial year. Our team also continued to organise various fundraising events aimed at promoting the setting and generating much-needed resources to maintain high standards of care and education.

Looking ahead, we remain focused on strengthening the profile of Derrytrasna Playgroup, Breakfast, and Afterschool Club within the community. We are committed to supporting our staff in their efforts to enhance the setting further and will continue to build a strong, collaborative committee. Our financial objective remains unchanged - to operate as a fully sustainable Playgroup, Breakfast, and Afterschool Club.

Financial Review
The results for the financial year are set out in the Statement of Financial Activities, Balance Sheet and additional notes are provided showing income and expenditure in greater detail.

Financial Results
At the end of the financial year the charity has assets of £107,209 (2023 - £99,717) and liabilities of £1,590 (2023 - £3,565). The net assets of the charity have increased by £9,467.

Trustees
The trustees who served throughout the financial year, except as noted, were as follows:

Bronte McCann
Jessica Henry
Alana Coleman
Ciaran Scullion
Shauneen Scullion
Pauline Skelton
Niamh McAlinden
Sinead McGeown
Shauna Quinn
Leonie McCann (Resigned 31 December 2024)
Catriona Neeson (Resigned 31 August 2024)
Zoe Skelton (Resigned 31 August 2024)

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards
The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Derrytrasna Playgroup subscribes to and is compliant with the following:
- The Companies Act 2006
- The Charities SORP (FRS 102)

Reserves Policy
Our reserves policy is to maintain a level of reserves that can cover at least six months of operating costs. These reserves are held to:

1. Safeguard the Playgroup in the event that major funding sources such as Pathway and the Southern Health and Social Care Trust are withdrawn or reduced;
2. Provide a financial buffer in the case of significant unexpected expenses (e.g., major repairs like a roof replacement); and
3. Ensure that we can meet redundancy and closure costs, thereby protecting our staff and ensuring responsible governance.

Public Benefit
In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped achieve the charity purposes and provide a benefit to the beneficiaries.

Risk Management
The Trustees have a risk management strategy which comprises an annual review of the risks the charity faces, the establishment of systems and procedures to mitigate those risks identified and the implementation of procedures designed to minimise any potential impact on the charity.

Approved by the Board of Trustees on 19 June 2025 and signed on its behalf by:

A Coleman

Alana Coleman
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 30 September 2024

The trustees, who are also directors of Derrytrasna Playgroup for the purposes of company law, are responsible for preparing the financial statements in accordance with applicable law and regulations.

Company law requires the trustees as the directors to prepare financial statements for each financial year. Under that law the trustees have elected to prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" Section 1A (Small Entities). Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the surplus or deficit of the company for that period.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with the relevant financial reporting framework, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and 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 Companies Act 2006. 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.

Approved by the Board of Trustees on 19 June 2025 and signed on its behalf by:

Alana Coleman
Trustee

Derrytrasna Playgroup

Northern Ireland - Charity number 103414

Annual return

INDEPENDENT EXAMINER'S REPORT TO THE BOARD OF TRUSTEES OF DERRYTRASNA PLAYGROUP

We have examined the financial statements of the charity for the financial year ended 30 September 2024, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Trustees that we have done so, and state those matters that we have agreed to state to them in this report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of trustees and examiner
The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's trustees consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:
- examine the financial statements under section 65 of the Charities Act;
- follow the procedures laid down by the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report
We have examined your charity financial statements as required under section 65 of the Charities Act and our 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. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:
- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of 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 (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement
We have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

DALY PARK & COMPANY LTD
Chartered Accountants
4 Carnegie Street
Lurgan
BT66 6AS

Date: 19 June 2025

Accounts

Derrytrasna Playgroup

Charity No. NI103414

Company No. NI608898

Trustees' Report and Unaudited Accounts

30 September 2023

Derrytrasna Playgroup
Contents

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI608898

Charity No. NI103414

Principal Office

191 Derrytrasna Road
Derrytrasna
Lurgan
Co. Armagh
BT66 6NR

Registered Office

191 Derrytrasna Road
Derrytrasna
Lurgan
Co. Armagh
BT66 6NR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L. McCann
C. Neeson
Z. Skelton

Company Secretary

C. Shanks

Key Management Personnel

Chairperson	Leonie McCann
Secretary	Catherine Shanks
Treasurer	Catriona Neeson

Accountants

Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh
BT66 6DD

Bankers

Danske Bank
39 Market Street
Lurgan
Co. Armagh
BT66 6AB

Solicitors
O'Connor & Moriarty Solicitors
51 North Street
Lurgan
Co. Armagh
BT67 9AG

OBJECTIVES AND ACTIVITIES

The company's objects are specifically restricted to the advancement of education and the development of children, the preservation and protection of health and the promotion of the benefit and wellbeing of children aged between 3 and 11 years old and in particular but not exclusively children under statutory school age (hereinafter called "the beneficiaries") in the Derrytrasna area and its environs of Co. Armagh (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations, parents and guardians and the inhabitants in a common effort to advance education, and to provide educational and recreational facilities in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants and in particular to: (a) to advance the education, care and development of children under statutory school age through the provision of safe and satisfying group play in the interests of social welfare so as to develop their physical, mental and emotional capacities; (b) to advance the education, development and well being of children out-of-school hours and during school holidays in the interests of social welfare so as to develop their physical, mental and emotional capacities; (c) to support the values and principles of early years; (d) to provide training for parents and carers of children in child development, parenting and other appropriate subjects. (e) to promote or assist in promoting community capacity building programmes and projects for the benefit of the inhabitants within the area of benefit who have need of such assistance as a result of their youth, age, disability or infirmity, or social and economic circumstances, in an effort to increase the abilities, skills and self-confidence of such communities in the area of benefit. (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

Our organisation advances the education and the development of children, the preservation and protection of health and the promotion of the benefit and wellbeing of children aged between 3 and 11 years old and in particular but not exclusively children under statutory school age in the Derrytrasna area. Our organisation provides a Playgroup for 0-5 year olds and a Breakfast/Afterschool Club for 5-11 year olds attending the primary school in the same property. Our playgroup promotes and follows the early years programme, thus preparing 0-5 year olds from the Derrytrasna area for entry into P1. Our Breakfast and Afterschool Clubs provides the advancement of education, development and well being of children during out-of-school hours and during school holidays. During the Afterschool Club hours, children receive homework support and can take part in organised activities such as arts and crafts, cookery and tin whistle lessons.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. The benefits of Derrytrasna Playgroup are both clear and directly related to the charity's aims and objectives.

Derrytrasna Playgroup
Trustees Annual Report

ACHIEVEMENTS AND PERFORMANCE

This has been another successful year for the setting despite the cost of living continuing to rise. As a setting we have been committed to keeping this setting sustainable and as a result introduced a rise in fees to align the rising cost of energy bills and national living wage. We also managed to secure a number of funding applications to help with the general running and upkeep of the setting as well as providing exciting activities for the children. With continued support from Pathway, Brightstart and ABC Council throughout this financial year also. We also continue to hold fundraising events throughout the year to promote the setting and raise funds for essential needs of the setting to keep it running to a high standard. Going forward we aim to promote and raise the profile of the Derrytrasna Playgroup, Breakfast and Afterschool Club within the local community. In doing so we will continue to support the staff with their plans with developing the setting and continue to develop a strong working committee. We will also strive to continue to meet our financial goal i.e. to be a fully sustainable Playgroup, Breakfast and Afternoon club by raising the profile and hopefully result in additional numbers of children attending the setting year on year.

FINANCIAL REVIEW

PlayGroup made a surplus of £8481 during the year. The Playgroup with careful planning and determined ambition has managed to steer through the cost of living situation to date and with renewed similar application would hope to present similar results in the future.

It is the Charity's policy to maintain sufficient reserves to ensure continuous operation in an uncertain future.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C. Neeson
Trustee
21 June 2024

Independent Examiner's Report to the trustees of Derrytrasna Playgroup

I report to the charity trustees on my examination of the financial statements of Derrytrasna Playgroup for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Raymond McCann

RAYMOND MCCANN FCCA
Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh

BT66 6DD

21 June 2024

Derrytrasna Playgroup
Statement of Financial Activities

for the year ended 30 September 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	4	8,300	-	8,300	6,969
Charitable activities	5	87,439	-	87,439	81,309
Total		95,739	-	95,739	88,278
Expenditure on:					
Other	6	87,258	-	87,258	85,091
Total		87,258	-	87,258	85,091
Net gains on investments		-	-	-	-
Net income	7	8,481	-	8,481	3,187
Transfers between funds		-	-	-	-
Net income before other gains/(losses)		8,481	-	8,481	3,187
Other gains and losses					
Net movement in funds		8,481	-	8,481	3,187
Reconciliation of funds:					
Total funds brought forward		37,671	50,000	87,671	84,485
Total funds carried forward		46,152	50,000	96,152	87,672

Derrytrasna Playgroup
Summary Income and Expenditure Account
for the year ended 30 September 2023

	2023 £	2022 £
Income	95,739	88,278
Gross income for the year	95,739	88,278
Expenditure	84,352	82,185
Depreciation and charges for impairment of fixed assets	2,906	2,906
Total expenditure for the year	87,258	85,091
Net income before tax for the year	8,481	3,187
Net income for the year	8,481	3,187

Derrytrasna Playgroup
Balance Sheet

at 30 September 2023

Company No. NI608898

	Notes	2023	2022
		£	£
Fixed assets			
Tangible assets	9	40,692	43,598
		40,692	43,598
Current assets			
Cash at bank and in hand		59,025	45,046
		59,025	45,046
Creditors: Amount falling due within one year	10	(3,565)	(972)
Net current assets		55,460	44,074
Total assets less current liabilities		96,152	87,672
Net assets excluding pension asset or liability		96,152	87,672
Total net assets		96,152	87,672
The funds of the charity			
Restricted funds	11		
Restricted income funds		50,000	50,000
		50,000	50,000
Unrestricted funds	11		
General funds		46,152	37,672
		46,152	37,672
Reserves	11		
Total funds		96,152	87,672

These accounts have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.
For the year ended 30 September 2023 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies.
The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

Approved by the board on 21 June 2024

And signed on its behalf by:

C. Neeson
Trustee
21 June 2024

Derrytrasna Playgroup
Statement of Cash flows

for the year ended 30 September 2023

	2023	2022
	£	£
Cash flows from operating activities		
Net income per Statement of Financial Activities	8,481	3,187
Adjustments for:		
Depreciation of property, plant and equipment	2,906	2,906
Decrease in trade and other payables	-	(695)
Net cash provided by operating activities	11,387	5,398
Net cash from investing activities	-	-
Net cash from financing activities	-	-
Net increase in cash and cash equivalents	11,387	5,398
Cash and cash equivalents at the beginning of the year	45,046	39,636
Cash and cash equivalents at the end of the year	56,433	45,034
Components of cash and cash equivalents		
Cash and bank balances	59,025	45,046
	59,025	45,046

Derrytrasna Playgroup
Notes to the Accounts

for the year ended 30 September 2023

1 Accounting policies

Basis of preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Change in basis of accounting or to previous accounts

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

Fund accounting

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

Income

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

Expenditure

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Freehold investment property

Investment properties are measured initially at cost and subsequently at fair value at each balance sheet date and are not depreciated. All gains or losses are taken to the Statement of Financial Activities as they arise.

Stocks

Stock is included at the lower of cost or net realisable value. Donated items of stock are recognised at fair value which is the amount the charity would have been willing to pay for the items on the open market.

Trade and other debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

Trade and other creditors

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Research and development

Expenditure on research and development is written off in the year in which it is incurred.

Foreign currencies

Monetary assets and liabilities denominated in currencies other than the functional currency of the charity are translated at the rates of exchange prevailing at the end of the reporting period.
Transactions in currencies other than the functional currency of the charity are recorded at the rate of exchange on the date that the transaction occurred.
All exchange differences are are taken into account in arriving at net income/expenditure.

Leased assets

Where the charity enters into a lease which entails taking substantially all the risks and rewards of ownership of an asset, the lease is treated as a finance lease.
Leases which do not transfer substantially all the risks and rewards of ownership to charity are classified as operating leases.
Assets held under finance leases are initially recognised as assets of the charity at their fair value at the inception of the lease or, if lower, at the present value of the minimum lease payments. The corresponding liability to the lessor is included in the balance sheet date as a finance lease obligation.
Lease payments are apportioned between finance expenses and reduction of the lease obligation so as to achieve a constant rate of interest on the remaining balance of the liability. Finance expenses are recognised immediately, unless they are directly attributable to qualifying assets, in which case they are capitalised in accordance with the charity's policy on borrowing costs.
Assets held under finance leases are depreciated in the same way as owned assets.

Operating lease payments are recognised as an expense on a straight-line basis over the lease term.
In the event that lease incentives are received to enter into operating leases, such incentives are recognised as a liability. The aggregate benefit of incentives is recognised as a reduction of rental expense on a straight-line basis.

Pension costs

The charity operates a defined contribution plan for its employees. A defined contribution plan is a pension plan under which the company pays fixed contributions into a separate entity. Once the contributions have been paid the company has no further payments obligations. The contributions are recognised as expenses when they fall due. Amounts not paid are shown in accruals in the balance sheet. The assets of the plan are held separately from the company in independently administered funds.

Receipt of donated goods, facilities and services

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

2 **Company status**

The company is a private company limited by guarantee and consequently does not have share capital.

Derrytrasna Playgroup
Notes to the Accounts

3 Statement of Financial Activities - prior year

	Unrestricted funds 2022	Restricted funds 2022	Total funds 2022
	£	£	£
Income and endowments from:			
Donations and legacies	6,969	-	6,969
Charitable activities	81,309	-	81,309
Total	88,278	-	88,278
Expenditure on:			
Other	85,091	-	85,091
Total	85,091	-	85,091
Net income	3,187	-	3,187
Net income before other gains/(losses)	3,187	-	3,187
Other gains and losses:			
Net movement in funds	3,187	-	3,187
Reconciliation of funds:			
Total funds brought forward	34,485	50,000	84,485
Total funds carried forward	37,672	50,000	87,672

4 Income from donations and legacies

	Unrestricted	Total 2023	Total 2022
	£	£	£
	8,300	8,300	6,969
	8,300	8,300	6,969

5 Income from charitable activities

	Unrestricted	Total 2023	Total 2022
	£	£	£
	87,439	87,439	81,309
	87,439	87,439	81,309

Derrytrasna Playgroup
Notes to the Accounts

6 Other expenditure

	Unrestricted	Total 2023	Total 2022
	£	£	£
Employee costs	70,409	70,409	68,095
Premises costs	1,979	1,979	1,953
Amortisation, depreciation, impairment, profit/loss on disposal of fixed assets	2,906	2,906	2,906
General administrative costs	9,379	9,379	10,915
Legal and professional costs	2,585	2,585	1,222
	87,258	87,258	85,091

7 Net income before transfers

This is stated after charging:	2023	2022
	£	£
Depreciation of owned fixed assets	2,906	2,906

8 Staff costs

	2023	2022
Salaries and wages	65,851	65,539
Pension costs	2,364	2,453
	68,215	67,992

No employee received emoluments in excess of £60,000.

9 Tangible fixed assets

	£	£
Cost or revaluation		
At 1 October 2022	72,660	72,660
At 30 September 2023	72,660	72,660
Depreciation and impairment		
At 1 October 2022	29,062	29,062
Depreciation charge for the year	2,906	2,906
At 30 September 2023	31,968	31,968
Net book values		
At 30 September 2023	40,692	40,692
At 30 September 2022	43,598	43,598

10 Creditors:

amounts falling due within one year

	2023	2022
	£	£
Accruals	3,565	972
	3,565	972

Derrytrasna Playgroup
Notes to the Accounts

11 Movement in funds

	At 1 October 2022	Incoming resources (including other gains/losses)	Resources expended	At 30 September 2023
		£	£	£
Restricted funds:				
Restricted income funds:				
	50,000	-	-	50,000
Total	50,000	-	-	50,000
Unrestricted funds:				
General funds	37,671	95,739	(87,258)	46,152
Total funds	87,671	95,739	(87,258)	96,152

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total
	£	£	£
Fixed assets	-	40,692	40,692
Net current assets	55,460	-	55,460
	55,460	40,692	96,152

13 Reconciliation of net debt

	At 1 October 2022	Cash flows	At 30 September 2023
	£	£	£
Cash and cash equivalents	45,046	13,979	59,025
	45,046	13,979	59,025
Net debt	45,046	13,979	59,025

14 Commitments

Operating lease commitments

Annual commitments under non-cancellable operating leases are as follows:

	2023 Land and buildings £	2023 Other £	2022 Land and buildings £	2022 Other £
Operating leases with expiry date:				

Pension commitments

	2023 £	2022 £
The pension cost charge to the company amounted to:	2,364	2,453

15 Related party disclosures

Controlling party

Derrytrasna Playgroup

Detailed Statement of Financial Activities

for the year ended 30 September 2023

	Unrestricted funds 2023 £	2023 £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:				
Donations and legacies				
	8,300	-	8,300	6,969
	8,300	-	8,300	6,969
Charitable activities				
	87,439	-	87,439	81,309
	87,439	-	87,439	81,309
Total income and endowments	95,739	-	95,739	88,278
Expenditure on:				
Employee costs				
Salaries/wages	65,851	-	65,851	65,539
Pension costs	2,364	-	2,364	2,453
Staff training	327	-	327	-
Temporary staff	1,867	-	1,867	103
	70,409	-	70,409	68,095
Premises costs				
Light, heat and power	1,455	-	1,455	1,339
Premises cleaning	56	-	56	50
Premises repairs and maintenance	468	-	468	564
	1,979	-	1,979	1,953
General administrative costs, including depreciation and amortisation				
Depreciation of land and buildings	2,906	-	2,906	2,906
Bank charges	144	-	144	108
Equipment expensed	4,900	-	4,900	5,653
General insurances	918	-	918	1,505
Postage and couriers	2,011	-	2,011	1,706
Software, IT support and related costs	439	-	439	267
Stationery and printing	179	-	179	706
Sundry expenses	-	-	-	75
Telephone, fax and broadband	788	-	788	895
	12,285	-	12,285	13,821
Legal and professional costs				
Accountancy and bookkeeping	2,585	-	2,585	1,222
	2,585	-	2,585	1,222
Total of expenditure of other costs	87,258	-	87,258	85,091

Derrytrasna Playgroup

Detailed Statement of Financial Activities

Total expenditure	87,258	-	87,258	85,091
Net gains on investments	-	-	-	-
Net income	8,481	-	8,481	3,187
Net income before other gains/(losses)	8,481	-	8,481	3,187
Other Gains	-	-	-	-
Net movement in funds	8,481	-	8,481	3,187
Reconciliation of funds:				
Total funds brought forward	37,671	50,000	87,671	84,485
Total funds carried forward	46,152	50,000	96,152	87,672

Derrytrasna Playgroup

Northern Ireland - Charity number 103414

Annual report

Derrytrasna Playgroup
Trustees Annual Report

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the unaudited financial statements of the charity for the year ended 30 September 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Company No. NI608898

Charity No. NI103414

Principal Office

191 Derrytrasna Road
Derrytrasna
Lurgan
Co. Armagh
BT66 6NR

Registered Office

191 Derrytrasna Road
Derrytrasna
Lurgan
Co. Armagh
BT66 6NR

Directors and Trustees

The Directors of the charitable company are its Trustees for the purposes of charity law.
The following Directors and Trustees served during the year:

L. McCann
C. Neeson
Z. Skelton

Company Secretary

C. Shanks

Key Management Personnel

Chairperson	Leonie McCann
Secretary	Catherine Shanks
Treasurer	Catriona Neeson

Accountants

Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh
BT66 6DD

Bankers

Danske Bank
39 Market Street
Lurgan
Co. Armagh
BT66 6AB

Solicitors
O'Connor & Moriarty Solicitors
51 North Street
Lurgan
Co. Armagh
BT67 9AG

OBJECTIVES AND ACTIVITIES

The company's objects are specifically restricted to the advancement of education and the development of children, the preservation and protection of health and the promotion of the benefit and wellbeing of children aged between 3 and 11 years old and in particular but not exclusively children under statutory school age (hereinafter called "the beneficiaries") in the Derrytrasna area and its environs of Co. Armagh (hereinafter called the "area of benefit") without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations, parents and guardians and the inhabitants in a common effort to advance education, and to provide educational and recreational facilities in the interests of social welfare, with the object of improving the conditions of life for the said inhabitants and in particular to: (a) to advance the education, care and development of children under statutory school age through the provision of safe and satisfying group play in the interests of social welfare so as to develop their physical, mental and emotional capacities; (b) to advance the education, development and well being of children out-of-school hours and during school holidays in the interests of social welfare so as to develop their physical, mental and emotional capacities; (c) to support the values and principles of early years; (d) to provide training for parents and carers of children in child development, parenting and other appropriate subjects. (e) to promote or assist in promoting community capacity building programmes and projects for the benefit of the inhabitants within the area of benefit who have need of such assistance as a result of their youth, age, disability or infirmity, or social and economic circumstances, in an effort to increase the abilities, skills and self-confidence of such communities in the area of benefit. (f) to advance any other exclusively charitable purpose as the directors, may from time to time, decide in accordance with the law of charity.

Our organisation advances the education and the development of children, the preservation and protection of health and the promotion of the benefit and wellbeing of children aged between 3 and 11 years old and in particular but not exclusively children under statutory school age in the Derrytrasna area. Our organisation provides a Playgroup for 0-5 year olds and a Breakfast/Afterschool Club for 5-11 year olds attending the primary school in the same property. Our playgroup promotes and follows the early years programme, thus preparing 0-5 year olds from the Derrytrasna area for entry into P1. Our Breakfast and Afterschool Clubs provides the advancement of education, development and well being of children during out-of-school hours and during school holidays. During the Afterschool Club hours, children receive homework support and can take part in organised activities such as arts and crafts, cookery and tin whistle lessons.

In setting our objectives and planning our activities for the year the trustees have given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities have helped to achieve the charity's purposes and provide a benefit to the beneficiaries. The benefits of Derrytrasna Playgroup are both clear and directly related to the charity's aims and objectives.

Derrytrasna Playgroup
Trustees Annual Report

ACHIEVEMENTS AND PERFORMANCE

This has been another successful year for the setting despite the cost of living continuing to rise. As a setting we have been committed to keeping this setting sustainable and as a result introduced a rise in fees to align the rising cost of energy bills and national living wage. We also managed to secure a number of funding applications to help with the general running and upkeep of the setting as well as providing exciting activities for the children. With continued support from Pathway, Brightstart and ABC Council throughout this financial year also. We also continue to hold fundraising events throughout the year to promote the setting and raise funds for essential needs of the setting to keep it running to a high standard. Going forward we aim to promote and raise the profile of the Derrytrasna Playgroup, Breakfast and Afterschool Club within the local community. In doing so we will continue to support the staff with their plans with developing the setting and continue to develop a strong working committee. We will also strive to continue to meet our financial goal i.e. to be a fully sustainable Playgroup, Breakfast and Afternoon club by raising the profile and hopefully result in additional numbers of children attending the setting year on year.

FINANCIAL REVIEW

PlayGroup made a surplus of £8481 during the year. The Playgroup with careful planning and determined ambition has managed to steer through the cost of living situation to date and with renewed similar application would hope to present similar results in the future.

It is the Charity's policy to maintain sufficient reserves to ensure continuous operation in an uncertain future.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

The above report has been prepared in accordance with the provisions applicable to companies subject to the small companies regime as set out in Part 15 of the Companies Act 2006 and in accordance with the Charities SORP (FRS 102).

Signed on behalf of the board

C. Neeson
Trustee
21 June 2024

Derrytrasna Playgroup

Northern Ireland - Charity number 103414

Annual return

Derrytrasna Playgroup

Independent Examiners Report

Independent Examiner's Report to the trustees of Derrytrasna Playgroup

I report to the charity trustees on my examination of the financial statements of Derrytrasna Playgroup for the year ended 30 September 2023.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act.

Having satisfied myself that the financial statements of the Charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's financial statements as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I can confirm that no material matters have come to my attention in connection with the examination giving me cause to believe:

- accounting records were not kept in accordance with section 386 of the 2006 Act ; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the accounting requirements under section 396 of the 2006 Act other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Raymond McCann

RAYMOND MCCANN FCCA
Byrne McCann & Co. Ltd.
67 Edward Street
Lurgan
Co. Armagh

BT66 6DD
21 June 2024