

Registered number
NI065181
Registered Charity Number
103545

Castlewellan Community Playgroup

Accounts

30 June 2023

Castlewellan Community Playgroup
Report and accounts
Contents

	Page
Directors & Advisors	1
Trustee Report	2
Independent Examiners Report	3
Accountants' report	4
Profit and loss account	5
Balance sheet	6
Notes to the accounts	7-10

Castlewellan Community Playgroup Directors & Advisors

Trustees / Directors

Joanne O'Rourke (Chairperson)
Hannah Leslie (Vice Chairperson)
Mary Ferris (Treasurer)

Secretary

Ciara Toner
Aimee O'Reilly (Vice Secretary)

Registered office

Castlewellan Community Playgroup
7 Churchveiw
Castlewellan
BT31 9FY

Bankers

Ulster Bank Limited
Castlewellan
Co.Down

Accountant

RPB
Chartered Accountants & Registered Auditor
22 St Colmans Park
Newry
Co Down
BT34 2BX

Registered number

NI065181

Castlewellan Community Playgroup

Trustees report for the period ended 30 June 2023

Reference and administration details of the trustees

The Trustees and advisors are listed on page 1.

Incorporation

The company was incorporated on 12 June 2007 as a company limited by guarantee and the net assets and activities of Castlewellan Community Playgroup was donated on 1 September 2007.

The trustees present their report with the financial statements of the charity for the year ended 30 June 23. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" (FRS 102) in preparing the annual report and financial statements.

The financial statements have been prepared in accordance with the accounting policies set out in notes to the financial statements and comply with the charity's governing document, The Charities Act (Northern Ireland) 2008 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in Northern Ireland SORP 2015 (FRS102).

Principal Activities

The objects of the Company shall be to enhance the development and education of young children by encouraging parents/guardians to understand and provide for the needs of their children by:

- a Offering appropriate play facilities, with the right of parents/carers to take responsibility for and to become involved in the activities of Company, ensuring that the Company offers opportunities for all children, regardless of religion, Culture race, ethnicity or means.
- b Encouraging the study of the needs of such children and their families and promoting

Both the level of activities and the nature of the activities have remained substantially unchanged from previous years and the committee expect that the present level of activity will be sustained for the foreseeable future.

Political and charitable donations

No donations for political or charitable purposes were made during the period.

Statement of Trustees responsibilities in respect of the Annual Report and the financial statements

The Trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The Trustees are responsible for preparing financial statements for each financial year which give a true and fair view, in accordance with United Kingdom Generally Accepted Accounting Practice, of the state of affairs of the charity and of the net income and net resources of the charity for that period.

In preparing those financial statements, the trustees are required to:

- * select suitable accounting policies and then apply them consistently
- * make judgements and estimates that are reasonable and prudent; and
- * prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business, in which case there should be supporting assumptions or qualifications as necessary.

Review of Financial Position

The statement of financial activities for the year ended 30th June 2023 shows a loss of £10,331. Total expenditure was £60,740 of which, all was applied directly to the costs of activities in furtherance of the objectives of the charity.

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

By order of the Board

Mary Ferris (Treasurer)

24 February 2024

CASTLEWELLAN COMMUNITY PLAYGROUP
Independent Examiner's Report

Independent examiner's report to the charity trustees of
CASTLEWELLAN COMMUNITY PLAYGROUP

We report on the accounts of the Charity for the year ended 30th June 2023, which are set out on pages 6 to 10.

Respective responsibilities of charity trustees and examiner

The charity's trustee (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 Companies Act 2006.

Having satisfied myself that the charitable company is not subject to audit under company law, and is eligible

- 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

We have examined your charity accounts 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.

Our 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 matter

Our 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

We 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, We have found no matters that require drawing to your attention.

Name: RPB Chartered Accountants & Registered Auditors

Relevant professional qualification or body: FCA

Address: 22 St Colmans Park
Newry
Co Down
BT34 2BX

Date: 24-Feb-24

Castlewellan Community Playgroup Accountants' Report

Accountants' report to the directors of Castlewellan Community Playgroup

You consider that the charity is exempt from an audit for the year ended 30th June 2023. You have acknowledged, on the balance sheet, your responsibilities for complying with the requirements of the Charities Act 2008 with respect to accounting records, preparation of accounts and the Trustee Report. These responsibilities include preparing accounts that give a true and fair view of the state of affairs of the charity at the end of the financial year and of its profit or loss for the financial year.

In accordance with your instructions, we have prepared the accounts which comprise the Profit and Loss Account, the Balance Sheet and the related notes from the accounting records of the company and on the basis of information and explanations you have given to us.

We have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

RPB
Chartered Accountants & Registered Auditor

22 St Colmans Park
Newry
BT34 2BX

24 February 2024

**Castlewellan Community Playgroup
Profit and Loss Account
for the year ended 30 June 2023**

	2023 £	2022 £
Turnover	49,857	72,488
Administrative expenses	(60,740)	(71,913)
Other operating income	552	5,000
Operating (loss)/profit	<hr/> (10,331)	<hr/> 5,575
(Loss)/profit on ordinary activities before taxation	<hr/> (10,331)	<hr/> 5,575
Tax on (loss)/profit on ordinary activities	-	-
(Loss)/profit for the financial year	<hr/> (10,331)	<hr/> 5,575

Castlewellan Community Playgroup
Registered number: NI065181
Balance Sheet
as at 30 June 2023

	Notes	2023 £	2022 £
Current assets			
Cash at bank and in hand		24,165	33,664
Creditors: amounts falling due within one year	4	(1,751)	(919)
Net current assets		22,414	32,745
Net assets		<u>22,414</u>	<u>32,745</u>
Capital and reserves			
Profit and loss account		22,414	32,745
Total Funds		<u>22,414</u>	<u>32,745</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

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.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.

Sandra Rice

Treasurer

Approved by the board on 24 February 2024

Castlewellan Community Playgroup
Notes to the Accounts
for the year ended 30 June 2023

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for the work performed to date to the total estimated contract costs.

Tangible Fixed Assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Resources expended

Expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Fixtures, fittings, tools and equipment	20% Straight Line
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Castlewellan Community Playgroup
Notes to the Accounts
for the year ended 30 June 2023

2 Employees	2023 Number	2022 Number
Average number of persons employed by the company	<u>5</u>	<u>5</u>

3 Tangible fixed assets

	Plant and machinery etc £
Cost	
At 1 July 2022	<u>48,085</u>
At 30 June 2023	<u>48,085</u>
Depreciation	
At 1 July 2022	<u>48,085</u>
At 30 June 2023	<u>48,085</u>
Net book value	
At 30 June 2023	<u>-</u>

4 Creditors: amounts falling due within one year	2023 £	2022 £
Other taxes and social security costs	888	-
Other creditors	<u>863</u>	<u>919</u>
	<u>1,751</u>	<u>919</u>

5 Other information

Castlewellan Community Playgroup is a private company limited by shares and incorporated in Northern Ireland.

Castlewellan Community Playgroup
Detailed profit and loss account
for the year ended 30 June 2023

	2023	2022
	£	£
Sales	49,857	72,488
Administrative expenses	(60,740)	(71,913)
Other operating income	552	5,000
Operating (loss)/profit	<u>(10,331)</u>	<u>5,575</u>
(Loss)/profit before tax	<u>(10,331)</u>	<u>5,575</u>

Castlewellan Community Playgroup
Detailed profit and loss account
for the year ended 30 June 2023

	2023	2022
	£	£
Sales		
Donations	5,550	10,416
Peags Income	44,307	57,614
Sales	-	4,458
	<u>49,857</u>	<u>72,488</u>
Administrative expenses		
Employee costs:		
Wages and salaries	41,789	49,559
Wages Grant	-	(193)
Pensions	1,787	736
Staff training and welfare	63	-
Travel and subsistence	-	84
Entertaining	171	994
	<u>43,810</u>	<u>51,180</u>
Premises costs:		
Rent	6,400	5,500
Light and heat	-	93
	<u>6,400</u>	<u>5,593</u>
General administrative expenses:		
Telephone and fax	238	238
Postage	8	25
Stationery and printing	132	400
Books	495	-
Subscriptions	1,709	1,601
Bank charges	296	314
Insurance	606	636
Graduation Photos	333	-
Uniforms	180	545
Toys	2,494	9,262
Food & Milk	1,255	1,201
Mindfulness	900	-
Repairs and maintenance	708	11
Sundry expenses	-	(83)
	<u>9,354</u>	<u>14,150</u>
Legal and professional costs:		
Accountancy fees	540	540
Other legal and professional	636	450
	<u>1,176</u>	<u>990</u>
	<u>60,740</u>	<u>71,913</u>
Other operating income		
Other operating income	<u>552</u>	<u>5,000</u>