

Rathkeltair Cross Community Play Group

Northern Ireland · Charity number 103681

Details

Status	Received
Registered	2015-11-12
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Rathkeltair Road Downpatrick County Down Bt30 6nl BT30 6NL
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Activities

Purposes: 3.1 The Group is established to promote play based learning environments for all children under statutory school age, (hereinafter referred to as the beneficiaries) of the Downpatrick and its surrounding environs in County Down (hereinafter called the “area of benefit”) without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion, by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education, and in particular: a) to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/carers to take responsibility for and to become involved in the activities of the group; and to promote the preservation of health of the beneficiaries; and b) to support the values and principles of Early Years.

What the charity does: The advancement of education

How the charity works: Playgroup/after schools

Who the charity helps: Preschool (0-5 year olds)

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£72,215	£74,806	£0	4
2024-03-31	£55,711	£75,601	£0	4

Trustees

Name	Role	Appointed
Miss Deidre Cusack		
Mrs Catherine Turley		
Mrs Monica Mcalister		

Accounts

Charity registration number: 103681

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2025**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group

Financial Statements

Year ended 31 March 2025

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Rathkeltair Cross Community Play Group**Charity Reference and Administrative Details****Year Ended 31 March 2025**

Charity registration number	103681
Trustee Board / Management Committee	Monica McAlister (Trustee) Catherine Turley (Trustee) Deidre Cusack (Trustee) Mary Sloan (Chairperson) Justin Newman (Treasurer) Nicola Connor (Secretary)
Independent Examiner	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick BT30 6BW
Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group

Year Ended 31 March 2025

Trustees' Annual Report

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2025. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
Catherine Turley (Trustee)
Deidre Cusack (Trustee)
Mary Sloan (Chairperson)
Justin Newman (Treasurer)
Nicola Connor (Secretary)

Objectives and activities

To promote play-based learning environments for all children under statutory school age in the local area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right for parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigids' Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Rathkeltair Cross Community Playgroup has had a very productive year. We received a funding grant which extended our inclusive outdoor play area. With the support and help of our parents, families and committee who organised a very successful quiz night. The money raised has funded an educational farm trip for the children. We have also provided sensory experiences for our children through purchasing play resources to meet the individual needs of the children. We continue to support children with additional needs and provide a much needed provision within our community.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £2,591 (2024 deficit of: £19,890). At 31 March 2025, the total funds of the charity amounted to £219,234 (2024: £221,825) comprising restricted funds of £208,672 (2024: £218,709) and unrestricted funds of £10,562 (2024: £3,116).

Rathkeltair Cross Community Play Group**Year Ended 31 March 2025****Trustees' Annual Report****Reserves Policy**

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

Rathkeltair Cross Community Play Group is a non-profit making organisation and is run on a voluntary basis by a management committee comprising the trustees. The charity has three fully trained employees providing pre-school education and childcare to local children.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

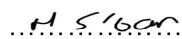
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

21/05/2026

Signed on behalf of the board of trustees on

M Sloan



Mary Sloan
Chairperson

Rathkeltair Cross Community Play Group**Year Ended 31 March 2025****Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group**

I report on the accounts of the charity for the year ended 31 March 2025 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps

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 KPS Chartered Accountants
 Chartered Tax Advisers
 Registered Auditors
 35 Irish Street
 Downpatrick
 BT30 6BW

Date: ^{21/05/2026}

Rathkeltair Cross Community Play Group**Statement of Financial Activities****Year Ended 31 March 2025**

		Unrestricted funds	2025 Restricted funds	Total	2024 Total
	Note	£	£	£	£
Funds					
Donations and grants	2	47,438	13,364	60,802	44,803
Charitable activities	3	11,103	-	11,103	10,902
Income from generating funds	4	-	-	-	-
Investment income	5	310	-	310	6
Total income		58,851	13,364	72,215	55,711
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	51,405	23,401	74,806	75,601
Total expenditure		51,405	23,401	74,806	75,601
Net funds / (deficit)		7,446	(10,037)	(2,591)	(19,890)
Transfer from restricted funds		-	-	-	-
Net movement in funds	17	7,446	(10,037)	(2,591)	(19,890)
Reconciliation of funds:					
Total funds brought forward	17	3,116	218,709	221,825	241,715
Total funds carried forward	17	10,562	208,672	219,234	221,825

All income derives from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Balance Sheet****Year Ended 31 March 2025**

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	14	211,264	221,320
Current assets			
Debtors	15	-	-
Cash at bank and in hand		10,120	2,003
		10,120	2,003
Creditors: amounts falling due within one year	16	2,150	1,498
Net current assets		7,970	505
Total assets less current liabilities		219,234	221,825
Creditors: amounts falling due after more than one year			
Net assets		219,234	221,825
Charity Funds			
Unrestricted funds	17	10,562	3,116
Restricted funds	17	208,672	218,709
Total charity funds	17	219,234	221,825

21/05/2026

Signed on behalf of the board of trustees on

J Newman


Justin Newman
Treasurer**The notes on pages 9 to 15 form part of these financial statements.**

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2025

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from generating funds includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the council in respect of maintenance and also received a grant for the Department of Finance in respect of the construction of the community centre.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2025

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2025**

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2025	2024
	£	£
Donations and other Grants	2,436	3,427
Education Authority	58,366	41,376
Early Years Funding	-	-
Job Retention Scheme Grants	-	-
Other	-	-
Rural Community Network	-	-
	60,802	44,803

Income from donations and grants was £60,802 (2024: £44,803). £13,364 (2024: £10,889) was attributed to restricted funds and £47,438 (2024: £33,914) was attributable to unrestricted funds.

3 Income from charitable activities

	2025	2024
	£	£
Childcare income	11,103	10,902
	11,103	10,902

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2025	2024
	£	£
Fundraising events	-	-
Other	-	-
	-	-

Income from fundraising events was £Nil (2024: £Nil). £Nil (2024: £Nil) was attributable to restricted funds and £Nil (2024: £Nil) was attributable to unrestricted funds.

5 Income from investments

	2025	2024
	£	£
Bank interest received	310	6
	310	6

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2025****6 Analysis of expenditure on charitable activities**

	2025	2024
	£	£
Equipment / materials	2,315	1,436
Wages and salaries	44,625	46,318
Staff Pensions	773	2,009
Staff training	-	-
Rent and rates	1,179	1,162
Light, heat and power	1,254	1,595
Insurance	1,701	444
Telephone	778	1,126
Early years support	748	1,153
Printing & Postage	450	283
Sundry expenses	4,584	4,093
Legal & professional	1,160	862
Accountancy fees	960	960
Repairs	616	988
Bank charges and interest	110	111
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	1,354	818
Depreciation of office equipment	179	223
	74,806	75,601

£23,401 (2024: £26,364) of the above costs are attributable to restricted funds and £51,405 (2024: £49,237) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £110 (2024: £111) together with governance costs in relation to independent examiner's fees of £960 (2024: £960). Support costs are allocated to charitable activities.

8 Governance costs

	2025	2024
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	960	960
	960	960

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	13,553	13,061

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2025****10 Independent examiner's remuneration**

The independent examiner's remuneration amounts to £960 (2024: £960).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2024: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2024 - £nil). Key management personnel are considered to comprise the trustees.

No (2024 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2024 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2025	2024
Charitable activities	<u>4</u>	<u>4</u>
	<u>4</u>	<u>4</u>

The total staff costs and employee benefits were as follows:

	2025	2024
	£	£
Wages and salaries	<u>44,625</u>	<u>46,318</u>
	<u>44,625</u>	<u>46,318</u>

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2025****14 Tangible fixed assets**

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2024	300,507	13,795	2,011	316,313
Additions	-	3,497	-	3,497
Disposals	-	-	-	-
At 31 March 2025	<u>300,507</u>	<u>17,292</u>	<u>2,011</u>	<u>319,810</u>
Depreciation:				
At 1 April 2024	83,524	10,353	1,116	94,993
Charge for the year	12,020	1,354	179	13,553
At 31 March 2025	<u>95,544</u>	<u>11,707</u>	<u>1,295</u>	<u>108,546</u>
Net book value:				
At 31 March 2025	<u>204,963</u>	<u>5,585</u>	<u>716</u>	<u>211,264</u>
At 31 March 2024	<u>216,983</u>	<u>3,442</u>	<u>895</u>	<u>221,320</u>

The net book value of land and buildings comprised:

	2025 £	2024 £
Land and buildings:		
Buildings	<u>204,963</u>	<u>216,983</u>
	<u>204,963</u>	<u>216,983</u>

15 Debtors

	2025 £	2024 £
Other debtors	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals	1,860	900
PAYE Creditor	-	308
Other Creditors	290	290
	<u>2,150</u>	<u>1,498</u>

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2025****17 Fund reconciliation**

Unrestricted Funds	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
General Funds	3,116	58,851	(51,405)	-	10,562
Restricted Funds	Balance at 1 April 2024	Income	Expenditure	Transfers	Balance at 31 March 2025
	£	£	£	£	£
HSCB Grant	210,826	-	(11,712)	-	199,114
HSCB Grant	6,156	-	(308)	-	5,848
Lottery Grant	1,282	-	(680)	-	602
DOH Grant	-	834	(834)	-	-
Education Authority	445	12,530	(9,867)	-	3,108
	218,709	13,364	(23,401)	-	208,672

Fund descriptions**Unrestricted funds**

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover speech and language therapy funding and to meet special needs requirements.

DOH Fund – This grant was issued to cover speech and language therapy funding and to meet special needs requirements.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.



This Document has been Signed with a **secure electronic signature** via E-Sign.

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Document Signers

Scan/Click the QR Code to view signature information

Name	<u>Justin Newman</u>
Email	justin.newman.66@gmail.com
Status	SIGNED at Thu, 21 May 2026 14:13:47 BST(+0100)
Signature Fingerprint	7d94806d-8b97-44b4-b9b1-32086da8c4e9



Name	<u>Mary Sloan</u>
Email	mary1985@hotmail.co.uk
Status	SIGNED at Thu, 21 May 2026 13:43:32 BST(+0100)
Signature Fingerprint	219ed02f-b088-4d48-aeef-8864e38222e5



Name	<u>KPS</u>
Email	ksmyth@kpsca.co.uk
Status	SIGNED at Thu, 21 May 2026 14:19:25 BST(+0100)
Signature Fingerprint	987b7818-d54f-490b-8fa1-c207c7dcebb4



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Thu, 21 May 2026 14:19:25	KPS Signed the Document (IP: 89.145.193.176)
Thu, 21 May 2026 14:13:48	Justin Newman Signed the Document (IP: 82.132.217.100)
Thu, 21 May 2026 13:43:33	Mary Sloan Signed the Document (IP: 82.39.10.97)





Accounts

Charity registration number: 103681

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2024**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group

Financial Statements

Year ended 31 March 2024

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Rathkeltair Cross Community Play Group**Charity Reference and Administrative Details****Year Ended 31 March 2024**

Charity registration number	103681
Trustee Board / Management Committee	Monica McAlister (Trustee) Catherine Turley (Trustee) Deidre Cusack (Trustee) Emer Madine (Chairperson) Ann Marie Boyle (Treasurer) Marie Sloan (Secretary)
Independent Examiner	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick BT30 6BW
Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group**Year Ended 31 March 2024****Trustees' Annual Report**

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2024. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
 Catherine Turley (Trustee)
 Deidre Cusack (Trustee)
 Emer Madine (Chairperson)
 Ann Marie Boyle (Treasurer)
 Marie Sloan (Secretary)

Objectives and activities

To promote play-based learning environments for all children under statutory school age in the local area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right for parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigids' Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Rathkeltair cross community Preschool has had a very enjoyable and productive year. We have celebrated our 25th Anniversary with a celebration which includes past and present pupils, parents, staff and committee members. We have been fortunate in accessing funding solely to target our areas of need for the children. Our staff team continues to be committed and eager to support and educate the children of our community and their families.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £19,890 (2023 deficit of: £18,120). At 31 March 2024, the total funds of the charity amounted to £221,825 (2023: £241,715) comprising restricted funds of £218,709 (2023: £234,184) and unrestricted funds of £3,116 (2023: £7,531).

Rathkeltair Cross Community Play Group**Year Ended 31 March 2024****Trustees' Annual Report****Reserves Policy**

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

Rathkeltair Cross Community Play Group is a non-profit making organisation and is run on a voluntary basis by a management committee comprising the trustees. The charity has three fully trained employees providing pre-school education and childcare to local children.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

18/08/2025

Signed on behalf of the board of trustees on

E Madine

E Madine

.....

Emer Madine
Chairperson

Rathkeltair Cross Community Play Group**Year Ended 31 March 2024****Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group**

I report on the accounts of the charity for the year ended 31 March 2024 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps

KPS

.....
 KPS Chartered Accountants
 Chartered Tax Advisers
 Registered Auditors
 35 Irish Street
 Downpatrick
 BT30 6BW

Date: 19/08/2025

Rathkeltair Cross Community Play Group**Statement of Financial Activities****Year Ended 31 March 2024**

		Unrestricted funds	2024 Restricted funds	Total	2023 Total
	Note	£	£	£	£
Funds					
Donations and grants	2	33,914	10,889	44,803	56,698
Charitable activities	3	10,902	-	10,902	8,590
Income from generating funds	4	-	-	-	-
Investment income	5	6	-	6	8
Total income		44,822	10,889	55,711	65,296
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	49,237	26,364	75,601	83,416
Total expenditure		49,237	26,364	75,601	83,416
Net funds / (deficit)		(4,415)	(15,475)	(19,890)	(18,120)
Transfer from restricted funds		-	-	-	-
Net movement in funds	17	(4,415)	(15,475)	(19,890)	(18,120)
Reconciliation of funds:					
Total funds brought forward	17	7,531	234,184	241,715	259,835
Total funds carried forward	17	3,116	218,709	221,825	241,715

All income derives from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 15 form part of these financial statements.

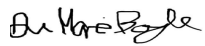
Rathkeltair Cross Community Play Group**Balance Sheet****Year Ended 31 March 2024**

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	221,320	234,381
Current assets			
Debtors	15	-	436
Cash at bank and in hand		2,003	8,405
		2,003	8,841
Creditors: amounts falling due within one year	16	1,498	1,507
Net current assets		505	7,334
Total assets less current liabilities		221,825	241,715
Creditors: amounts falling due after more than one year			
Net assets		221,825	241,715
Charity Funds			
Unrestricted funds	17	3,116	7,531
Restricted funds	17	218,709	234,184
Total charity funds	17	221,825	241,715

24/04/2025

Signed on behalf of the board of trustees on

A M Boyle



.....

Ann Marie Boyle
Treasurer

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2024

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from generating funds includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the council in respect of maintenance and also received a grant for the Department of Finance in respect of the construction of the community centre.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2024

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2024**

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2024	2023
	£	£
Donations and other Grants	3,427	20
Education Authority	41,376	56,678
Early Years Funding	-	-
Job Retention Scheme Grants	-	-
Other	-	-
Rural Community Network	-	-
	44,803	56,698

Income from donations and grants was £44,803 (2023: £56,698). £10,889 (2023: £9,175) was attributed to restricted funds and £33,914 (2023: £47,523) was attributable to unrestricted funds.

3 Income from charitable activities

	2024	2023
	£	£
Childcare income	10,902	8,590
	10,902	8,590

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2024	2023
	£	£
Fundraising events	-	-
Other	-	-
	-	-

Income from fundraising events was £Nil (2023: £Nil). £Nil (2023: £Nil) was attributable to restricted funds and £Nil (2023: £Nil) was attributable to unrestricted funds.

5 Income from investments

	2024	2023
	£	£
Bank interest received	6	8
	6	8

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2024****6 Analysis of expenditure on charitable activities**

	2024	2023
	£	£
Equipment / materials	1,436	5,612
Wages and salaries	46,318	47,084
Staff Pensions	2,009	1,906
Staff training	-	-
Rent and rates	1,162	1,154
Light, heat and power	1,595	2,140
Insurance	444	1,410
Telephone	1,126	1,122
Early years support	1,153	677
Printing & Postage	283	559
Sundry expenses	4,093	4,379
Legal & professional	862	1,393
Accountancy fees	960	960
Repairs	988	1,584
Bank charges and interest	111	114
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	818	1,023
Depreciation of office equipment	223	279
	75,601	83,416

£26,364 (2023: £21,008) of the above costs are attributable to restricted funds and £49,237 (2023: £62,408) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £111 (2023: £114) together with governance costs in relation to independent examiner's fees of £960 (2023: £960). Support costs are allocated to charitable activities.

8 Governance costs

	2024	2023
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	960	960
	960	960

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	13,061	13,322

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2024****10 Independent examiner's remuneration**

The independent examiner's remuneration amounts to £960 (2023: £960).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2023: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2023 - £nil). Key management personnel are considered to comprise the trustees.

No (2023 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2023 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2024	2023
Charitable activities	<u>4</u>	<u>4</u>
	4	4

The total staff costs and employee benefits were as follows:

	2024	2023
	£	£
Wages and salaries	<u>46,318</u>	<u>47,084</u>
	46,318	47,084

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2024****14 Tangible fixed assets**

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2023	300,507	13,795	2,011	316,313
Additions	-	-	-	-
Disposals	-	-	-	-
At 31 March 2024	<u>300,507</u>	<u>13,795</u>	<u>2,011</u>	<u>316,313</u>
Depreciation:				
At 1 April 2023	71,504	9,535	893	81,932
Charge for the year	12,020	818	223	13,061
At 31 March 2024	<u>83,524</u>	<u>10,353</u>	<u>1,116</u>	<u>94,993</u>
Net book value:				
At 31 March 2024	<u>216,983</u>	<u>3,442</u>	<u>895</u>	<u>221,320</u>
At 31 March 2023	<u>229,003</u>	<u>4,260</u>	<u>1,118</u>	<u>234,381</u>

The net book value of land and buildings comprised:

	2024	2023
	£	£
Land and buildings:		
Buildings	<u>216,983</u>	<u>229,003</u>
	<u>216,983</u>	<u>229,003</u>

15 Debtors

	2024	2023
	£	£
Other debtors	<u>-</u>	<u>436</u>
	<u>-</u>	<u>436</u>

16 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals	900	900
PAYE Creditor	308	317
Other Creditors	<u>290</u>	<u>290</u>
	<u>1,498</u>	<u>1,507</u>

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2024****17 Fund reconciliation**

	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
Unrestricted Funds	£	£	£	£	£
General Funds	7,531	44,822	(49,237)	-	3,116
	Balance at 1 April 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
Restricted Funds	£	£	£	£	£
HSCB Grant	222,538	-	(11,712)	-	210,826
HSCB Grant	6,464	-	(308)	-	6,156
Lottery Grant	1,962	-	(680)	-	1,282
DOH Grant	-	2,709	(2,709)	-	-
Education Authority	3,220	8,180	(10,955)	-	445
	234,184	10,889	(26,364)	-	218,709

Fund descriptions**Unrestricted funds**

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover speech and language therapy funding and to meet special needs requirements.

DOH Fund – This grant was issued to cover speech and language therapy funding and to meet special needs requirements.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.



E-Sign

This Document has been Signed with a **secure electronic signature** via E-Sign.

Envelope Details

Title	Rathkeltair Cross Community Playgroup Accounts Year End 31 March 2024
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Document Signers

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Name	Ann Marie Boyle
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Status	SIGNED at Thu, 24 Apr 2025 10:17:39 BST(+0100)
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Name	Emer Madine
Email	emadine5@outlook.com
Status	SIGNED at Mon, 18 Aug 2025 16:17:07 BST(+0100)
Signature Fingerprint	f2a65ed5-d126-4f0e-ab48-302f4dd6dc92



Name	KPS
Email	ksmyth@kpsca.co.uk
Status	SIGNED at Tue, 19 Aug 2025 09:27:37 BST(+0100)
Signature Fingerprint	9b8409a9-a4b1-4813-b6bc-30189fee009d



Document History

Tue, 19 Aug 2025 09:27:38	KPS Signed the Document (IP: 151.2.227.100)
Mon, 18 Aug 2025 16:17:07	Emer Madine Signed the Document (IP: 31.94.22.175)
Thu, 24 Apr 2025 10:17:40	Ann Marie Boyle Signed the Document (IP: 86.136.196.71)





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Accounts

Charity registration number: 103681

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2023**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group**Financial Statements****Year ended 31 March 2023****Contents**

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Statement of Financial Activities	7
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Notes to the Financial Statements	9-15

Rathkeltair Cross Community Play Group**Charity Reference and Administrative Details****Year Ended 31 March 2023**

Charity registration number	103681
Trustee Board / Management Committee	Monica McAlister (Trustee) Catherine Turley (Trustee) Deidre Cusack (Trustee) Emer Madine (Chairperson) Ann Marie Boyle (Treasurer) Marie Sloan (Secretary)
Independent Examiner	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick BT30 6BW
Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group

Year Ended 31 March 2023

Trustees' Annual Report

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2023. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
Catherine Turley (Trustee)
Deidre Cusack (Trustee)
Emer Madine (Chairperson)
Ann Marie Boyle (Treasurer)
Marie Sloan (Secretary)

Objectives and activities

To promote play-based learning environments for all children under statutory school age in the local area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right for parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigid's Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Another successful year can be reported by the trustees of Rathkeltair Cross Community Play Group. Various activities were held covering a wide range of educational themes. A strict financial regime ensures that we are able to meet all our commitments. In addition the charity benefitted from the receipt of additional funding that was available as a result of the Covid 19 pandemic.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £18,120 (2022 deficit of: £18,539). At 31 March 2023, the total funds of the charity amounted to £241,715 (2022: £259,835) comprising restricted funds of £234,184 (2022: £246,017) and unrestricted funds of £7,531 (2022: £13,818).

Reserves Policy

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Rathkeltair Cross Community Play Group

Year Ended 31 March 2023

Trustees' Annual Report

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

Rathkeltair Cross Community Play Group is a non-profit making organisation and is run on a voluntary basis by a management committee comprising the trustees. The charity has three fully trained employees providing pre-school education and childcare to local children.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

28/02/2024

Signed on behalf of the board of trustees on

E Madine
28/02/2024 13:04:00

E Madine

.....
Emer Madine
Chairperson

Rathkeltair Cross Community Play Group**Year Ended 31 March 2023****Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps
29/02/2024 09:37:56

KPS

.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Date: 29/02/2024

Rathkeltair Cross Community Play Group**Statement of Financial Activities****Year Ended 31 March 2023**

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
Funds					
Donations and grants	2	47,523	9,175	56,698	55,118
Charitable activities	3	8,590	-	8,590	9,214
Income from generating funds	4	-	-	-	639
Investment income	5	8	-	8	20
Total income		56,121	9,175	65,296	64,991
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	62,408	21,008	83,416	83,530
Total expenditure		62,408	21,008	83,416	83,530
Net funds / (deficit)		(6,287)	(11,833)	(18,120)	(18,539)
Transfer from restricted funds		-	-	-	-
Net movement in funds	17	(6,287)	(11,833)	(18,120)	(18,539)
Reconciliation of funds:					
Total funds brought forward	17	13,818	246,017	259,835	278,374
Total funds carried forward	17	7,531	234,184	241,715	259,835

All income derives from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

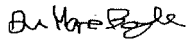
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Rathkeltair Cross Community Play Group**Balance Sheet****Year Ended 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	234,381	247,265
Current assets			
Debtors	15	436	-
Cash at bank and in hand		8,405	13,964
		8,841	13,964
Creditors: amounts falling due within one year	16	1,507	1,394
Net current assets		7,334	12,570
Total assets less current liabilities		241,715	259,835
Creditors: amounts falling due after more than one year			
Net assets		241,715	259,835
Charity Funds			
Unrestricted funds	17	7,531	13,818
Restricted funds	17	234,184	246,017
Total charity funds	17	241,715	259,835

28/02/2024

Signed on behalf of the board of trustees on

A M Boyle
28/02/2024 17:16:18.....
Ann Marie Boyle
Treasurer**The notes on pages 9 to 15 form part of these financial statements.**

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from generating funds includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the council in respect of maintenance and also received a grant for the Department of Finance in respect of the construction of the community centre.

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Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2023

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023**

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2023 £	2022 £
Donations	20	200
Education Authority	56,678	44,530
Early Years Funding	-	4,527
Job Retention Scheme Grants	-	5,284
Other	-	77
Rural Community Network	-	500
	<u>56,698</u>	<u>55,118</u>

Income from donations and grants was £56,698 (2022: £55,118). £9,175 (2022: £6,730) was attributed to restricted funds and £47,523 (2022: £48,388) was attributable to unrestricted funds.

3 Income from charitable activities

	2023 £	2022 £
Childcare income	8,590	9,214
	<u>8,590</u>	<u>9,214</u>

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2023 £	2022 £
Fundraising events	-	639
Other	-	-
	<u>-</u>	<u>639</u>

Income from fundraising events was £Nil (2022: £639). £Nil (2022: £Nil) was attributable to restricted funds and £Nil (2022: £640) was attributable to unrestricted funds.

5 Income from investments

	2023 £	2022 £
Bank interest received	8	20
	<u>8</u>	<u>20</u>

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****6 Analysis of expenditure on charitable activities**

	2023	2022
	£	£
Equipment / materials	5,612	8,069
Wages and salaries	47,084	46,136
Staff Pensions	1,906	1,875
Staff training	-	225
Rent and rates	1,154	1,217
Light, heat and power	2,140	1,897
Insurance	1,410	2,070
Telephone	1,122	929
Early years support	677	517
Printing & Postage	559	529
Sundry expenses	4,379	3,742
Legal & professional	1,393	-
Accountancy fees	960	900
Repairs	1,584	1,826
Bank charges and interest	114	60
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	1,023	1,278
Depreciation of office equipment	279	240
	83,416	83,530

£21,008 (2022: £18,875) of the above costs are attributable to restricted funds and £62,408 (2022: £64,655) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £114 (2022: £60) together with governance costs in relation to independent examiner's fees of £960 (2022: £900). Support costs are allocated to charitable activities.

8 Governance costs

	2023	2022
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	960	900
	960	900

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	13,322	13,538

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****10 Independent examiner's remuneration**

The independent examiner's remuneration amounts to £960 (2022: £900).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2022 - £nil). Key management personnel are considered to comprise the trustees.

No (2022 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2023	2022
Charitable activities	4	3
	<u>4</u>	<u>3</u>

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	47,084	46,136
	<u>47,084</u>	<u>46,136</u>

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****14 Tangible fixed assets**

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2022	300,507	13,795	1,573	315,875
Additions	-	-	438	438
Disposals	-	-	-	-
At 31 March 2023	<u>300,507</u>	<u>13,795</u>	<u>2,011</u>	<u>316,313</u>
Depreciation:				
At 1 April 2022	59,484	8,512	614	68,610
Charge for the year	12,020	1,023	279	13,322
At 31 March 2023	<u>71,504</u>	<u>9,535</u>	<u>893</u>	<u>81,932</u>
Net book value:				
At 31 March 2023	<u>229,003</u>	<u>4,260</u>	<u>1,118</u>	<u>234,381</u>
At 31 March 2022	<u>241,023</u>	<u>5,283</u>	<u>959</u>	<u>247,265</u>

The net book value of land and buildings comprised:

	2023 £	2022 £
Land and buildings:		
Buildings	<u>229,003</u>	<u>241,023</u>
	<u>229,003</u>	<u>241,023</u>

15 Debtors

	2023 £	2022 £
Other debtors	<u>436</u>	<u>-</u>
	<u>436</u>	<u>-</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	900	900
PAYE Creditor	317	204
Other Creditors	<u>290</u>	<u>290</u>
	<u>1,507</u>	<u>1,394</u>

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****17 Fund reconciliation**

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
Unrestricted Funds	£	£	£	£	£
General Funds	13,818	56,121	(62,408)	-	7,531
Restricted Funds	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
HSCB Grant	234,250	-	(11,712)	-	222,538
HSCB Grant	6,772	-	(308)	-	6,464
Lottery Grant	2,812	-	(850)	-	1,962
Education Authority	2,183	9,175	(8,138)	-	3,220
	246,017	9,175	(21,008)	-	234,184

Fund descriptions**Unrestricted funds**

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover speech and language therapy funding and to meet special needs requirements.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Northern Ireland - Charity number 103681

Annual report

Charity registration number: 103681

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2023**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group**Financial Statements****Year ended 31 March 2023****Contents**

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Trustees' Annual Report	4-5
Independent examiner's report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-15

Rathkeltair Cross Community Play Group**Charity Reference and Administrative Details****Year Ended 31 March 2023**

Charity registration number	103681
Trustee Board / Management Committee	Monica McAlister (Trustee) Catherine Turley (Trustee) Deidre Cusack (Trustee) Emer Madine (Chairperson) Ann Marie Boyle (Treasurer) Marie Sloan (Secretary)
Independent Examiner	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick BT30 6BW
Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group

Year Ended 31 March 2023

Trustees' Annual Report

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2023. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
Catherine Turley (Trustee)
Deidre Cusack (Trustee)
Emer Madine (Chairperson)
Ann Marie Boyle (Treasurer)
Marie Sloan (Secretary)

Objectives and activities

To promote play-based learning environments for all children under statutory school age in the local area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right for parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigid's Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Another successful year can be reported by the trustees of Rathkeltair Cross Community Play Group. Various activities were held covering a wide range of educational themes. A strict financial regime ensures that we are able to meet all our commitments. In addition the charity benefitted from the receipt of additional funding that was available as a result of the Covid 19 pandemic.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £18,120 (2022 deficit of: £18,539). At 31 March 2023, the total funds of the charity amounted to £241,715 (2022: £259,835) comprising restricted funds of £234,184 (2022: £246,017) and unrestricted funds of £7,531 (2022: £13,818).

Reserves Policy

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Rathkeltair Cross Community Play Group

Year Ended 31 March 2023

Trustees' Annual Report

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

Rathkeltair Cross Community Play Group is a non-profit making organisation and is run on a voluntary basis by a management committee comprising the trustees. The charity has three fully trained employees providing pre-school education and childcare to local children.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

28/02/2024

Signed on behalf of the board of trustees on

E Madine
28/02/2024 13:04:00

E Madine

.....
Emer Madine
Chairperson

Rathkeltair Cross Community Play Group**Year Ended 31 March 2023****Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps
29/02/2024 09:37:56

KPS

.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Date: 29/02/2024

Rathkeltair Cross Community Play Group**Statement of Financial Activities****Year Ended 31 March 2023**

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
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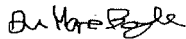
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		8,841	13,964
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Ann Marie Boyle
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Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2023

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The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

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The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

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Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2023

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- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

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The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023**

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2023	2022
	£	£
Donations	20	200
Education Authority	56,678	44,530
Early Years Funding	-	4,527
Job Retention Scheme Grants	-	5,284
Other	-	77
Rural Community Network	-	500
	56,698	55,118

Income from donations and grants was £56,698 (2022: £55,118). £9,175 (2022: £6,730) was attributed to restricted funds and £47,523 (2022: £48,388) was attributable to unrestricted funds.

3 Income from charitable activities

	2023	2022
	£	£
Childcare income	8,590	9,214
	8,590	9,214

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2023	2022
	£	£
Fundraising events	-	639
Other	-	-
	-	639

Income from fundraising events was £Nil (2022: £639). £Nil (2022: £Nil) was attributable to restricted funds and £Nil (2022: £640) was attributable to unrestricted funds.

5 Income from investments

	2023	2022
	£	£
Bank interest received	8	20
	8	20

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****6 Analysis of expenditure on charitable activities**

	2023	2022
	£	£
Equipment / materials	5,612	8,069
Wages and salaries	47,084	46,136
Staff Pensions	1,906	1,875
Staff training	-	225
Rent and rates	1,154	1,217
Light, heat and power	2,140	1,897
Insurance	1,410	2,070
Telephone	1,122	929
Early years support	677	517
Printing & Postage	559	529
Sundry expenses	4,379	3,742
Legal & professional	1,393	-
Accountancy fees	960	900
Repairs	1,584	1,826
Bank charges and interest	114	60
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	1,023	1,278
Depreciation of office equipment	279	240
	83,416	83,530

£21,008 (2022: £18,875) of the above costs are attributable to restricted funds and £62,408 (2022: £64,655) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £114 (2022: £60) together with governance costs in relation to independent examiner's fees of £960 (2022: £900). Support costs are allocated to charitable activities.

8 Governance costs

	2023	2022
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	960	900
	960	900

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	13,322	13,538

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****10 Independent examiner's remuneration**

The independent examiner's remuneration amounts to £960 (2022: £900).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2022 - £nil). Key management personnel are considered to comprise the trustees.

No (2022 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2023	2022
Charitable activities	4	3
	<u>4</u>	<u>3</u>

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	47,084	46,136
	<u>47,084</u>	<u>46,136</u>

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****14 Tangible fixed assets**

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2022	300,507	13,795	1,573	315,875
Additions	-	-	438	438
Disposals	-	-	-	-
At 31 March 2023	300,507	13,795	2,011	316,313
Depreciation:				
At 1 April 2022	59,484	8,512	614	68,610
Charge for the year	12,020	1,023	279	13,322
At 31 March 2023	71,504	9,535	893	81,932
Net book value:				
At 31 March 2023	229,003	4,260	1,118	234,381
At 31 March 2022	241,023	5,283	959	247,265

The net book value of land and buildings comprised:

	2023 £	2022 £
Land and buildings:		
Buildings	229,003	241,023
	<u>229,003</u>	<u>241,023</u>

15 Debtors

	2023 £	2022 £
Other debtors	436	-
	<u>436</u>	<u>-</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	900	900
PAYE Creditor	317	204
Other Creditors	290	290
	<u>1,507</u>	<u>1,394</u>

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****17 Fund reconciliation**

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
Unrestricted Funds	£	£	£	£	£
General Funds	13,818	56,121	(62,408)	-	7,531
Restricted Funds	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
HSCB Grant	234,250	-	(11,712)	-	222,538
HSCB Grant	6,772	-	(308)	-	6,464
Lottery Grant	2,812	-	(850)	-	1,962
Education Authority	2,183	9,175	(8,138)	-	3,220
	246,017	9,175	(21,008)	-	234,184

Fund descriptions**Unrestricted funds**

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover speech and language therapy funding and to meet special needs requirements.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Northern Ireland - Charity number 103681

Annual return

Charity registration number: 103681

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2023**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group**Financial Statements****Year ended 31 March 2023****Contents**

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Independent examiner's report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-15

Rathkeltair Cross Community Play Group**Charity Reference and Administrative Details****Year Ended 31 March 2023**

Charity registration number	103681
Trustee Board / Management Committee	Monica McAlister (Trustee) Catherine Turley (Trustee) Deidre Cusack (Trustee) Emer Madine (Chairperson) Ann Marie Boyle (Treasurer) Marie Sloan (Secretary)
Independent Examiner	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick BT30 6BW
Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group

Year Ended 31 March 2023

Trustees' Annual Report

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2023. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
Catherine Turley (Trustee)
Deidre Cusack (Trustee)
Emer Madine (Chairperson)
Ann Marie Boyle (Treasurer)
Marie Sloan (Secretary)

Objectives and activities

To promote play-based learning environments for all children under statutory school age in the local area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right for parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigid's Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Another successful year can be reported by the trustees of Rathkeltair Cross Community Play Group. Various activities were held covering a wide range of educational themes. A strict financial regime ensures that we are able to meet all our commitments. In addition the charity benefitted from the receipt of additional funding that was available as a result of the Covid 19 pandemic.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £18,120 (2022 deficit of: £18,539). At 31 March 2023, the total funds of the charity amounted to £241,715 (2022: £259,835) comprising restricted funds of £234,184 (2022: £246,017) and unrestricted funds of £7,531 (2022: £13,818).

Reserves Policy

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Rathkeltair Cross Community Play Group

Year Ended 31 March 2023

Trustees' Annual Report

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

Rathkeltair Cross Community Play Group is a non-profit making organisation and is run on a voluntary basis by a management committee comprising the trustees. The charity has three fully trained employees providing pre-school education and childcare to local children.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

28/02/2024

Signed on behalf of the board of trustees on

E Madine
28/02/2024 13:04:00

E Madine

.....
Emer Madine
Chairperson

Rathkeltair Cross Community Play Group**Year Ended 31 March 2023****Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group**

I report on the accounts of the charity for the year ended 31 March 2023 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Kps
29/02/2024 09:37:56

KPS

.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Date: 29/02/2024

Rathkeltair Cross Community Play Group**Statement of Financial Activities****Year Ended 31 March 2023**

	Note	Unrestricted funds £	2023 Restricted funds £	Total £	2022 Total £
Funds					
Donations and grants	2	47,523	9,175	56,698	55,118
Charitable activities	3	8,590	-	8,590	9,214
Income from generating funds	4	-	-	-	639
Investment income	5	8	-	8	20
Total income		56,121	9,175	65,296	64,991
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	62,408	21,008	83,416	83,530
Total expenditure		62,408	21,008	83,416	83,530
Net funds / (deficit)		(6,287)	(11,833)	(18,120)	(18,539)
Transfer from restricted funds		-	-	-	-
Net movement in funds	17	(6,287)	(11,833)	(18,120)	(18,539)
Reconciliation of funds:					
Total funds brought forward	17	13,818	246,017	259,835	278,374
Total funds carried forward	17	7,531	234,184	241,715	259,835

All income derives from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

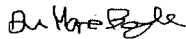
The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Balance Sheet****Year Ended 31 March 2023**

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	14	234,381	247,265
Current assets			
Debtors	15	436	-
Cash at bank and in hand		8,405	13,964
		8,841	13,964
Creditors: amounts falling due within one year	16	1,507	1,394
Net current assets		7,334	12,570
Total assets less current liabilities		241,715	259,835
Creditors: amounts falling due after more than one year			
Net assets		241,715	259,835
Charity Funds			
Unrestricted funds	17	7,531	13,818
Restricted funds	17	234,184	246,017
Total charity funds	17	241,715	259,835

28/02/2024

Signed on behalf of the board of trustees on

A M Boyle
28/02/2024 17:16:18.....
Ann Marie Boyle
Treasurer**The notes on pages 9 to 15 form part of these financial statements.**

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2023

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from generating funds includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the council in respect of maintenance and also received a grant for the Department of Finance in respect of the construction of the community centre.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2023

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023**

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2023	2022
	£	£
Donations	20	200
Education Authority	56,678	44,530
Early Years Funding	-	4,527
Job Retention Scheme Grants	-	5,284
Other	-	77
Rural Community Network	-	500
	<u>56,698</u>	<u>55,118</u>

Income from donations and grants was £56,698 (2022: £55,118). £9,175 (2022: £6,730) was attributed to restricted funds and £47,523 (2022: £48,388) was attributable to unrestricted funds.

3 Income from charitable activities

	2023	2022
	£	£
Childcare income	8,590	9,214
	<u>8,590</u>	<u>9,214</u>

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2023	2022
	£	£
Fundraising events	-	639
Other	-	-
	<u>-</u>	<u>639</u>

Income from fundraising events was £Nil (2022: £639). £Nil (2022: £Nil) was attributable to restricted funds and £Nil (2022: £640) was attributable to unrestricted funds.

5 Income from investments

	2023	2022
	£	£
Bank interest received	8	20
	<u>8</u>	<u>20</u>

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****6 Analysis of expenditure on charitable activities**

	2023	2022
	£	£
Equipment / materials	5,612	8,069
Wages and salaries	47,084	46,136
Staff Pensions	1,906	1,875
Staff training	-	225
Rent and rates	1,154	1,217
Light, heat and power	2,140	1,897
Insurance	1,410	2,070
Telephone	1,122	929
Early years support	677	517
Printing & Postage	559	529
Sundry expenses	4,379	3,742
Legal & professional	1,393	-
Accountancy fees	960	900
Repairs	1,584	1,826
Bank charges and interest	114	60
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	1,023	1,278
Depreciation of office equipment	279	240
	83,416	83,530

£21,008 (2022: £18,875) of the above costs are attributable to restricted funds and £62,408 (2022: £64,655) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £114 (2022: £60) together with governance costs in relation to independent examiner's fees of £960 (2022: £900). Support costs are allocated to charitable activities.

8 Governance costs

	2023	2022
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	960	900
	960	900

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	13,322	13,538

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****10 Independent examiner's remuneration**

The independent examiner's remuneration amounts to £960 (2022: £900).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2022: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2022 - £nil). Key management personnel are considered to comprise the trustees.

No (2022 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2022 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2023	2022
Charitable activities	4	3
	<u>4</u>	<u>3</u>

The total staff costs and employee benefits were as follows:

	2023	2022
	£	£
Wages and salaries	47,084	46,136
	<u>47,084</u>	<u>46,136</u>

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****14 Tangible fixed assets**

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2022	300,507	13,795	1,573	315,875
Additions	-	-	438	438
Disposals	-	-	-	-
At 31 March 2023	300,507	13,795	2,011	316,313
Depreciation:				
At 1 April 2022	59,484	8,512	614	68,610
Charge for the year	12,020	1,023	279	13,322
At 31 March 2023	71,504	9,535	893	81,932
Net book value:				
At 31 March 2023	229,003	4,260	1,118	234,381
At 31 March 2022	241,023	5,283	959	247,265

The net book value of land and buildings comprised:

	2023 £	2022 £
Land and buildings:		
Buildings	229,003	241,023
	<u>229,003</u>	<u>241,023</u>

15 Debtors

	2023 £	2022 £
Other debtors	436	-
	<u>436</u>	<u>-</u>

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals	900	900
PAYE Creditor	317	204
Other Creditors	290	290
	<u>1,507</u>	<u>1,394</u>

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group**Notes to the Financial Statements****Year Ended 31 March 2023****17 Fund reconciliation**

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
Unrestricted Funds	£	£	£	£	£
General Funds	13,818	56,121	(62,408)	-	7,531
Restricted Funds	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
HSCB Grant	234,250	-	(11,712)	-	222,538
HSCB Grant	6,772	-	(308)	-	6,464
Lottery Grant	2,812	-	(850)	-	1,962
Education Authority	2,183	9,175	(8,138)	-	3,220
	246,017	9,175	(21,008)	-	234,184

Fund descriptions**Unrestricted funds**

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover speech and language therapy funding and to meet special needs requirements.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.

Accounts

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2022**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group

Financial Statements

Year ended 31 March 2022

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Rathkeltair Cross Community Play Group

Charity Reference and Administrative Details

Year Ended 31 March 2022

Charity registration number	103681
Trustee Board / Management Committee	Monica McAlister (Trustee) Catherine Turley (Trustee) Deidre Cusack (Trustee) Laura O'Hare (Chairperson) Ann Marie Boyle (Treasurer) Noreen Fitzsimons (Secretary)
Independent Examiner	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick BT30 6BW
Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Trustees' Annual Report

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2022. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
Catherine Turley (Trustee)
Deidre Cusack (Trustee)
Laura O'Hare (Chairperson)
Ann Marie Boyle (Treasurer)
Noreen Fitzsimons (Secretary)

Objectives and activities

To promote play-based learning environments for all children under statutory school age in the local area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right for parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigids' Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Another successful year can be reported by the trustees of Rathkeltair Cross Community Play Group. Various activities were held covering a wide range of educational themes. A strict financial regime ensures that we are able to meet all our commitments. In addition the charity benefitted from the receipt of additional funding that was available as a result of the Covid 19 pandemic.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £18,539 (2021 surplus of: £8,320). At 31 March 2022, the total funds of the charity amounted to £259,835 (2021: £278,374) comprising restricted funds of £246,017 (2021: £258,162) and unrestricted funds of £13,818 (2021: £20,212).

Reserves Policy

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Trustees' Annual Report

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

Rathkeltair Cross Community Play Group is a non-profit making organisation and is run on a voluntary basis by a management committee comprising the trustees. The charity has three fully trained employees providing pre-school education and childcare to local children.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

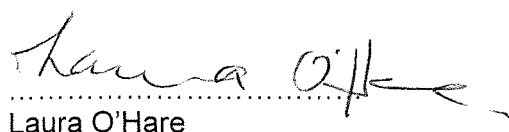
The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

Signed on behalf of the board of trustees on 10/2/23/


.....
Laura O'Hare

Chairperson

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.


.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Date: 10/2/23 /

Rathkeltair Cross Community Play Group

Statement of Financial Activities

Year Ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total £	2021 Total £
	Note				
Funds					
Donations and grants	2	48,388	6,730	55,118	80,758
Charitable activities	3	9,214	-	9,214	3,804
Income from generating funds	4	639	-	639	603
Investment income	5	20	-	20	6
Total income		58,261	6,730	64,991	85,171
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	64,655	18,875	83,530	76,851
Total expenditure		64,655	18,875	83,530	76,851
Net funds / (deficit)		(6,394)	(12,145)	(18,539)	8,320
Transfer from restricted funds		-	-	-	-
Net movement in funds	17	(6,394)	(12,145)	(18,539)	8,320
Reconciliation of funds:					
Total funds brought forward	17	20,212	258,162	278,374	270,054
Total funds carried forward	17	13,818	246,017	259,835	278,374

All income derives from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 15 form part of these financial statements.

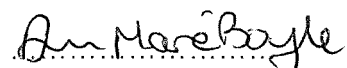
Rathkeltair Cross Community Play Group

Balance Sheet

Year Ended 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	247,265	259,463
Current assets			
Debtors	15	-	-
Cash at bank and in hand		13,964	21,213
		<u>13,964</u>	<u>21,213</u>
Creditors: amounts falling due within one year	16	1,394	2,302
Net current assets		<u>12,570</u>	<u>18,911</u>
Total assets less current liabilities		<u>259,835</u>	<u>278,374</u>
Creditors: amounts falling due after more than one year			
Net assets		<u>259,835</u>	<u>278,374</u>
 Charity Funds			
Unrestricted funds	17	13,818	20,212
Restricted funds	17	246,017	258,162
Total charity funds	17	<u>259,835</u>	<u>278,374</u>

Signed on behalf of the board of trustees on 10-2-23



Ann Marie Boyle
Treasurer

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from generating funds includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the council in respect of maintenance and also received a grant for the Department of Finance in respect of the construction of the community centre.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2022 £	2021 £
Donations	200	-
Education Authority	44,530	58,274
Early Years Funding	4,527	9,797
Job Retention Scheme Grants	5,284	12,687
Other	77	-
Rural Community Network	500	-
	<u>55,118</u>	<u>80,758</u>

Income from donations and grants was £55,118 (2021: £80,758). £6,730 (2021: £1,500) was attributed to restricted funds and £48,388 (2021: £79,258) was attributable to unrestricted funds.

3 Income from charitable activities

	2022 £	2021 £
Childcare income	9,214	3,804
	<u>9,214</u>	<u>3,804</u>

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2022 £	2021 £
Fundraising events	639	603
Other	-	-
	<u>639</u>	<u>603</u>

Income from fundraising events was £639 (2021: £603). £Nil (2021: £Nil) was attributable to restricted funds and £640 (2021: £603) was attributable to unrestricted funds.

5 Income from investments

	2022 £	2021 £
Bank interest received	20	6
	<u>20</u>	<u>6</u>

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

6 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Equipment / materials	8,069	3,741
Wages and salaries	46,136	45,833
Staff Pensions	1,875	2,003
Staff training	225	320
Rent and rates	1,217	1,097
Light, heat and power	1,897	983
Insurance	2,070	1,491
Telephone	929	988
Early years support	517	2,637
Printing & Postage	529	69
Sundry expenses	3,742	2,675
Advertising	-	600
Accountancy fees	900	900
Repairs	1,826	-
Bank charges and interest	60	100
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	1,278	1,115
Depreciation of office equipment	240	279
	83,530	76,851

£18,875 (2021: £13,377) of the above costs are attributable to restricted funds and £64,655 (2021: £63,474) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £60 (2021: £100) together with governance costs in relation to independent examiner's fees of £900 (2021: £900). Support costs are allocated to charitable activities.

8 Governance costs

	2022	2021
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	900	900
	900	900

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	13,538	13,414

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

10 Independent examiner's remuneration

The independent examiner's remuneration amounts to £900 (2021: £900).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2021 - £nil). Key management personnel are considered to comprise the trustees.

No (2021 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2021 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2022	2021
Charitable activities	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

The total staff costs and employee benefits were as follows:

	2021	2020
	£	£
Wages and salaries	<u>46,136</u>	<u>45,833</u>
	<u>46,136</u>	<u>45,833</u>

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

14 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2021	300,507	12,539	1,489	314,535
Additions	-	1,256	84	1,340
Disposals	-	-	-	-
At 31 March 2022	300,507	13,795	1,573	315,875
Depreciation:				
At 1 April 2021	47,464	7,234	374	55,072
Charge for the year	12,020	1,278	240	13,538
At 31 March 2022	59,484	8,512	614	68,610
Net book value:				
At 31 March 2022	241,023	5,283	959	247,265
At 31 March 2021	253,043	5,305	1,115	259,463

The net book value of land and buildings comprised:

	2022 £	2021 £
Land and buildings:		
Buildings	241,023	253,043
	241,023	253,043

15 Debtors

	2022 £	2021 £
Other debtors	-	-
	-	-

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	900	1,800
PAYE Creditor	204	212
Other Creditors	290	290
	1,394	2,302

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

17 Fund reconciliation

Unrestricted Funds	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General Funds	20,212	58,261	(64,655)	-	13,818

Restricted Funds	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
HSCB Grant	245,962	-	(11,712)	-	234,250
HSCB Grant	7,080	-	(308)	-	6,772
Lottery Grant	3,874	-	(1,062)	-	2,812
Education Authority	1,246	6,230	(5,293)	-	2,183
Co Down Rural Community Network	-	500	(500)	-	-
	258,162	6,730	(18,875)	-	246,017

Fund descriptions

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover ICT Funding for the education restart programme.

County Down Rural Community Network – This grant was issued to cover PPE funding.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Northern Ireland - Charity number 103681

Annual report

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2022**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group

Financial Statements

Year ended 31 March 2022

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Rathkeltair Cross Community Play Group

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Year Ended 31 March 2022

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Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Trustees' Annual Report

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2022. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
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The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigids' Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Another successful year can be reported by the trustees of Rathkeltair Cross Community Play Group. Various activities were held covering a wide range of educational themes. A strict financial regime ensures that we are able to meet all our commitments. In addition the charity benefitted from the receipt of additional funding that was available as a result of the Covid 19 pandemic.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £18,539 (2021 surplus of: £8,320). At 31 March 2022, the total funds of the charity amounted to £259,835 (2021: £278,374) comprising restricted funds of £246,017 (2021: £258,162) and unrestricted funds of £13,818 (2021: £20,212).

Reserves Policy

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Trustees' Annual Report

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

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Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

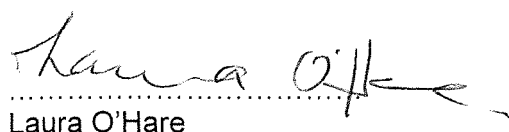
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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

Signed on behalf of the board of trustees on 10/2/23/.....


.....

Laura O'Hare

Chairperson

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.


.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Date: 10/2/23 /

Rathkeltair Cross Community Play Group

Statement of Financial Activities

Year Ended 31 March 2022

		Unrestricted funds	2022 Restricted funds	Total	2021 Total
	Note	£	£	£	£
Funds					
Donations and grants	2	48,388	6,730	55,118	80,758
Charitable activities	3	9,214	-	9,214	3,804
Income from generating funds	4	639	-	639	603
Investment income	5	20	-	20	6
Total income		58,261	6,730	64,991	85,171
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	64,655	18,875	83,530	76,851
Total expenditure		64,655	18,875	83,530	76,851
Net funds / (deficit)		(6,394)	(12,145)	(18,539)	8,320
Transfer from restricted funds		-	-	-	-
Net movement in funds	17	(6,394)	(12,145)	(18,539)	8,320
Reconciliation of funds:					
Total funds brought forward	17	20,212	258,162	278,374	270,054
Total funds carried forward	17	13,818	246,017	259,835	278,374

All income derives from continuing activities.

The statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 9 to 15 form part of these financial statements.

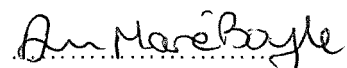
Rathkeltair Cross Community Play Group

Balance Sheet

Year Ended 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	247,265	259,463
Current assets			
Debtors	15	-	-
Cash at bank and in hand		13,964	21,213
		<u>13,964</u>	<u>21,213</u>
Creditors: amounts falling due within one year	16	1,394	2,302
Net current assets		<u>12,570</u>	<u>18,911</u>
Total assets less current liabilities		<u>259,835</u>	<u>278,374</u>
Creditors: amounts falling due after more than one year			
Net assets		<u>259,835</u>	<u>278,374</u>
 Charity Funds			
Unrestricted funds	17	13,818	20,212
Restricted funds	17	246,017	258,162
Total charity funds	17	<u>259,835</u>	<u>278,374</u>

Signed on behalf of the board of trustees on 10-2-23



Ann Marie Boyle
Treasurer

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from generating funds includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the council in respect of maintenance and also received a grant for the Department of Finance in respect of the construction of the community centre.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2022 £	2021 £
Donations	200	-
Education Authority	44,530	58,274
Early Years Funding	4,527	9,797
Job Retention Scheme Grants	5,284	12,687
Other	77	-
Rural Community Network	500	-
	<u>55,118</u>	<u>80,758</u>

Income from donations and grants was £55,118 (2021: £80,758). £6,730 (2021: £1,500) was attributed to restricted funds and £48,388 (2021: £79,258) was attributable to unrestricted funds.

3 Income from charitable activities

	2022 £	2021 £
Childcare income	9,214	3,804
	<u>9,214</u>	<u>3,804</u>

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2022 £	2021 £
Fundraising events	639	603
Other	-	-
	<u>639</u>	<u>603</u>

Income from fundraising events was £639 (2021: £603). £Nil (2021: £Nil) was attributable to restricted funds and £640 (2021: £603) was attributable to unrestricted funds.

5 Income from investments

	2022 £	2021 £
Bank interest received	20	6
	<u>20</u>	<u>6</u>

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

6 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Equipment / materials	8,069	3,741
Wages and salaries	46,136	45,833
Staff Pensions	1,875	2,003
Staff training	225	320
Rent and rates	1,217	1,097
Light, heat and power	1,897	983
Insurance	2,070	1,491
Telephone	929	988
Early years support	517	2,637
Printing & Postage	529	69
Sundry expenses	3,742	2,675
Advertising	-	600
Accountancy fees	900	900
Repairs	1,826	-
Bank charges and interest	60	100
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	1,278	1,115
Depreciation of office equipment	240	279
	83,530	76,851

£18,875 (2021: £13,377) of the above costs are attributable to restricted funds and £64,655 (2021: £63,474) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £60 (2021: £100) together with governance costs in relation to independent examiner's fees of £900 (2021: £900). Support costs are allocated to charitable activities.

8 Governance costs

	2022	2021
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	900	900
	900	900

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	13,538	13,414

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

10 Independent examiner's remuneration

The independent examiner's remuneration amounts to £900 (2021: £900).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2021 - £nil). Key management personnel are considered to comprise the trustees.

No (2021 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2021 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2022	2021
Charitable activities	3	3
	<u>3</u>	<u>3</u>

The total staff costs and employee benefits were as follows:

	2021	2020
	£	£
Wages and salaries	46,136	45,833
	<u>46,136</u>	<u>45,833</u>

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

14 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2021	300,507	12,539	1,489	314,535
Additions	-	1,256	84	1,340
Disposals	-	-	-	-
At 31 March 2022	300,507	13,795	1,573	315,875
Depreciation:				
At 1 April 2021	47,464	7,234	374	55,072
Charge for the year	12,020	1,278	240	13,538
At 31 March 2022	59,484	8,512	614	68,610
Net book value:				
At 31 March 2022	241,023	5,283	959	247,265
At 31 March 2021	253,043	5,305	1,115	259,463

The net book value of land and buildings comprised:

	2022 £	2021 £
Land and buildings:		
Buildings	241,023	253,043
	241,023	253,043

15 Debtors

	2022 £	2021 £
Other debtors	-	-
	-	-

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	900	1,800
PAYE Creditor	204	212
Other Creditors	290	290
	1,394	2,302

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

17 Fund reconciliation

Unrestricted Funds	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General Funds	20,212	58,261	(64,655)	-	13,818
Restricted Funds	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
HSCB Grant	245,962	-	(11,712)	-	234,250
HSCB Grant	7,080	-	(308)	-	6,772
Lottery Grant	3,874	-	(1,062)	-	2,812
Education Authority	1,246	6,230	(5,293)	-	2,183
Co Down Rural Community Network	-	500	(500)	-	-
	258,162	6,730	(18,875)	-	246,017

Fund descriptions

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover ICT Funding for the education restart programme.

County Down Rural Community Network – This grant was issued to cover PPE funding.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Northern Ireland - Charity number 103681

Annual return

**Rathkeltair Cross Community Play Group
Financial Statements
Year Ended 31 March 2022**

KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Rathkeltair Cross Community Play Group

Financial Statements

Year ended 31 March 2022

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-15

Rathkeltair Cross Community Play Group

Charity Reference and Administrative Details

Year Ended 31 March 2022

Charity registration number	103681
Trustee Board / Management Committee	Monica McAlister (Trustee) Catherine Turley (Trustee) Deidre Cusack (Trustee) Laura O'Hare (Chairperson) Ann Marie Boyle (Treasurer) Noreen Fitzsimons (Secretary)
Independent Examiner	KPS Chartered Accountants Chartered Tax Advisers Registered Auditors 35 Irish Street Downpatrick BT30 6BW
Bankers	Danske Bank 49-51 Market Street Downpatrick BT30 6LX

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Trustees' Annual Report

The Trustees present their annual report and the financial statements of the charity for the year ended 31 March 2022. 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 of the charity.

Trustees of the charity

The trustees who have served during the year and since the year end were as follows:

Monica McAlister (Trustee)
Catherine Turley (Trustee)
Deidre Cusack (Trustee)
Laura O'Hare (Chairperson)
Ann Marie Boyle (Treasurer)
Noreen Fitzsimons (Secretary)

Objectives and activities

To promote play-based learning environments for all children under statutory school age in the local area without distinction of age, gender, disability, sexual orientation, nationality, ethnic identity, political or religious opinion. To advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right for parents/carers to take responsibility for and to become involved in the activities of the group and to promote the preservation of health of the beneficiaries and to support the values and principles of Early Years.

The Trustees of the Diocese of Down and Connor provided the trustees of the Rathkeltair Cross Community Play Group with a twenty-five-year lease for the land adjacent to St Brigids' Church. During 2017 with funding provided by the Health and Social Care Board and The National Lottery a classroom was constructed on the site. The classroom opened on the 6 October 2017.

Our funding is provided by donations, organisation of fundraising events and parents and carers of children who attend the Playgroup. We also receive funding from the Education Authority, The National Lottery and the Health and Social Care Board.

Public benefit statement

The charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the charity's objectives and activities as well as providing public benefit.

Achievements and performance

Another successful year can be reported by the trustees of Rathkeltair Cross Community Play Group. Various activities were held covering a wide range of educational themes. A strict financial regime ensures that we are able to meet all our commitments. In addition the charity benefitted from the receipt of additional funding that was available as a result of the Covid 19 pandemic.

Financial review (including reserves policy)

The results for the year are set out in detail on pages 7 to 15. The charity had a net deficit in the year of £18,539 (2021 surplus of: £8,320). At 31 March 2022, the total funds of the charity amounted to £259,835 (2021: £278,374) comprising restricted funds of £246,017 (2021: £258,162) and unrestricted funds of £13,818 (2021: £20,212).

Reserves Policy

We continue our policy of sound financial control. This policy is designed to build up a healthy reserve to provide at least 3 months running costs in reserve.

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Trustees' Annual Report

Plans for future periods

Our aim is to continue our policy of sound management, regular meetings, monitoring our finances and encouraging community support for all our activities. We will continue to promote play based learning environments for all children under statutory school age in the local area.

Structure, governance and management

Rathkeltair Cross Community Play Group is a non-profit making organisation and is run on a voluntary basis by a management committee comprising the trustees. The charity has three fully trained employees providing pre-school education and childcare to local children.

Trustees' responsibilities statement

The trustees are responsible for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

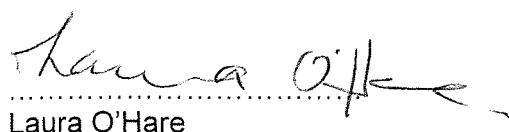
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- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2015 (FRS 102);
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the trust deed.

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.

Signed on behalf of the board of trustees on 10/2/23/.....


.....

Laura O'Hare

Chairperson

Rathkeltair Cross Community Play Group

Year Ended 31 March 2022

Independent Examiner's Report to the Trustees of Rathkeltair Cross Community Play Group

I report on the accounts of the charity for the year ended 31 March 2022 which are set out on pages 3 to 15.

Respective responsibilities of trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in 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 my attention.

Basis of independent examiner's report

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.


.....
KPS Chartered Accountants
Chartered Tax Advisers
Registered Auditors
35 Irish Street
Downpatrick
BT30 6BW

Date: 10/2/23 /

Rathkeltair Cross Community Play Group

Statement of Financial Activities

Year Ended 31 March 2022

		Unrestricted funds £	2022 Restricted funds £	Total £	2021 Total £
	Note				
Funds					
Donations and grants	2	48,388	6,730	55,118	80,758
Charitable activities	3	9,214	-	9,214	3,804
Income from generating funds	4	639	-	639	603
Investment income	5	20	-	20	6
Total income		58,261	6,730	64,991	85,171
Expenditure on:					
Raising funds		-	-	-	-
Charitable activities	6	64,655	18,875	83,530	76,851
Total expenditure		64,655	18,875	83,530	76,851
Net funds / (deficit)		(6,394)	(12,145)	(18,539)	8,320
Transfer from restricted funds		-	-	-	-
Net movement in funds	17	(6,394)	(12,145)	(18,539)	8,320
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Total funds brought forward	17	20,212	258,162	278,374	270,054
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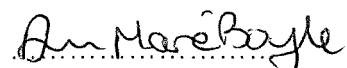
Rathkeltair Cross Community Play Group

Balance Sheet

Year Ended 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	14	247,265	259,463
Current assets			
Debtors	15	-	-
Cash at bank and in hand		13,964	21,213
		<u>13,964</u>	<u>21,213</u>
Creditors: amounts falling due within one year	16	1,394	2,302
Net current assets		<u>12,570</u>	<u>18,911</u>
Total assets less current liabilities		<u>259,835</u>	<u>278,374</u>
Creditors: amounts falling due after more than one year			
Net assets		<u>259,835</u>	<u>278,374</u>
 Charity Funds			
Unrestricted funds	17	13,818	20,212
Restricted funds	17	246,017	258,162
Total charity funds	17	<u>259,835</u>	<u>278,374</u>

Signed on behalf of the board of trustees on 10-2-23



Ann Marie Boyle
Treasurer

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

1 Summary of significant accounting policies

(a) General information and basis of preparation

The charity constitutes a public benefit entity as defined by FRS 102. 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) (Charities SORP (FRS 102)), Charities Act (Northern Ireland) 2008 and UK Generally Accepted Practice.

The charity has applied Update Bulletin 1 as published on 2 February 2016 and does not include a cash flow statement on the grounds that it is applying FRS 102 Section 1A.

The financial statements are prepared on a going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) Funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained, then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Income from generating funds includes income earned from fundraising events. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

The charity receives grants from the council in respect of maintenance and also received a grant for the Department of Finance in respect of the construction of the community centre.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

(d) Expenditure recognition

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Costs of raising funds includes draw expenditure;
- Expenditure on charitable activities includes costs associated with running the playgroup

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) Administration costs allocation

Administration costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs and governance costs. They are incurred directly in administration of the objects of the charity. Where administration costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources

The analysis of these costs is included in note 6.

(f) Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets, at rates calculated to write off the cost, less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Leasehold land and buildings	4% straight line
Fixtures and fittings	20% reducing balance
Office Equipment	20% reducing balance

(g) Debtors and creditors receivable / payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(h) Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial

The notes on pages 9 to 15 form part of these financial statements.

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Notes to the Financial Statements

Year Ended 31 March 2022

statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to be able to continue as a going concern.

2 Income from donations and grants

	2022 £	2021 £
Donations	200	-
Education Authority	44,530	58,274
Early Years Funding	4,527	9,797
Job Retention Scheme Grants	5,284	12,687
Other	77	-
Rural Community Network	500	-
	<u>55,118</u>	<u>80,758</u>

Income from donations and grants was £55,118 (2021: £80,758). £6,730 (2021: £1,500) was attributed to restricted funds and £48,388 (2021: £79,258) was attributable to unrestricted funds.

3 Income from charitable activities

	2022 £	2021 £
Childcare income	9,214	3,804
	<u>9,214</u>	<u>3,804</u>

Income from charitable activities was attributable to unrestricted funds.

4 Income from generating funds

	2022 £	2021 £
Fundraising events	639	603
Other	-	-
	<u>639</u>	<u>603</u>

Income from fundraising events was £639 (2021: £603). £Nil (2021: £Nil) was attributable to restricted funds and £640 (2021: £603) was attributable to unrestricted funds.

5 Income from investments

	2022 £	2021 £
Bank interest received	20	6
	<u>20</u>	<u>6</u>

Income from investments was attributable to unrestricted funds.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

6 Analysis of expenditure on charitable activities

	2022	2021
	£	£
Equipment / materials	8,069	3,741
Wages and salaries	46,136	45,833
Staff Pensions	1,875	2,003
Staff training	225	320
Rent and rates	1,217	1,097
Light, heat and power	1,897	983
Insurance	2,070	1,491
Telephone	929	988
Early years support	517	2,637
Printing & Postage	529	69
Sundry expenses	3,742	2,675
Advertising	-	600
Accountancy fees	900	900
Repairs	1,826	-
Bank charges and interest	60	100
Depreciation of buildings	12,020	12,020
Depreciation of fixtures and fittings	1,278	1,115
Depreciation of office equipment	240	279
	83,530	76,851

£18,875 (2021: £13,377) of the above costs are attributable to restricted funds and £64,655 (2021: £63,474) were attributable to unrestricted funds.

7 Allocation of support costs

Support costs are costs in respect of bank fees paid during the year of £60 (2021: £100) together with governance costs in relation to independent examiner's fees of £900 (2021: £900). Support costs are allocated to charitable activities.

8 Governance costs

	2022	2021
	£	£
Trustees' remuneration	-	-
Trustees' expenses	-	-
Independent examiner's remuneration (including expenses and benefits in kind)	900	900
	900	900

9 Net income/(expenditure) for the year

Net income/(expenditure) is stated after charging / (crediting):

	2022	2021
	£	£
Depreciation of tangible fixed assets	13,538	13,414

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

10 Independent examiner's remuneration

The independent examiner's remuneration amounts to £900 (2021: £900).

11 Trustees' and key management personnel remuneration and expenses

The trustees neither received nor waived any remuneration during the year (2021: £Nil).

The total amount of employee benefits received by key management personnel is £nil (2021 - £nil). Key management personnel are considered to comprise the trustees.

No (2021 – none) trustees are accruing pension arrangements.

The trustees did not have any expenses reimbursed during the year (2021 - £nil).

12 Staff costs and employee benefits

The average monthly number of employees and full time equivalent during the year was as follows:

	2022	2021
Charitable activities	<u>3</u>	<u>3</u>
	<u>3</u>	<u>3</u>

The total staff costs and employee benefits were as follows:

	2021	2020
	£	£
Wages and salaries	<u>46,136</u>	<u>45,833</u>
	<u>46,136</u>	<u>45,833</u>

13 Staff costs and employee benefits (continued)

No employees received total employee benefits of more than £60,000.

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

14 Tangible fixed assets

	Land and buildings	Fixtures and fittings	Office Equipment	Total
	£	£	£	£
Cost or valuation:				
At 1 April 2021	300,507	12,539	1,489	314,535
Additions	-	1,256	84	1,340
Disposals	-	-	-	-
At 31 March 2022	300,507	13,795	1,573	315,875
Depreciation:				
At 1 April 2021	47,464	7,234	374	55,072
Charge for the year	12,020	1,278	240	13,538
At 31 March 2022	59,484	8,512	614	68,610
Net book value:				
At 31 March 2022	241,023	5,283	959	247,265
At 31 March 2021	253,043	5,305	1,115	259,463

The net book value of land and buildings comprised:

	2022 £	2021 £
Land and buildings:		
Buildings	241,023	253,043
	241,023	253,043

15 Debtors

	2022 £	2021 £
Other debtors	-	-
	-	-

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals	900	1,800
PAYE Creditor	204	212
Other Creditors	290	290
	1,394	2,302

The notes on pages 9 to 15 form part of these financial statements.

Rathkeltair Cross Community Play Group

Notes to the Financial Statements

Year Ended 31 March 2022

17 Fund reconciliation

Unrestricted Funds	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
General Funds	20,212	58,261	(64,655)	-	13,818
Restricted Funds	Balance at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2022 £
HSCB Grant	245,962	-	(11,712)	-	234,250
HSCB Grant	7,080	-	(308)	-	6,772
Lottery Grant	3,874	-	(1,062)	-	2,812
Education Authority	1,246	6,230	(5,293)	-	2,183
Co Down Rural Community Network	-	500	(500)	-	-
	258,162	6,730	(18,875)	-	246,017

Fund descriptions

Unrestricted funds

Comprise funds that the trustees are free to use in accordance with the charity's objectives.

Restricted funds

South Eastern Childcare Partnership - This is a fund administered by The Health and Social Care Board (HSCB) and used to construct a new portable classroom. The land upon which the portable classroom is constructed has been leased from Down and Connor Diocesan Trust.

Big Lottery Fund - This is a fund applied to buy new equipment and furniture for the newly constructed portable classroom.

Education Authority – This grant was issued to cover ICT Funding for the education restart programme.

County Down Rural Community Network – This grant was issued to cover PPE funding.

18 Related Party Transactions

There were no related party transactions during the year.

The notes on pages 9 to 15 form part of these financial statements.