

**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**

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

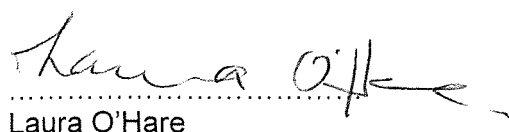
The law applicable to charities in Northern Ireland requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing 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	£	£	£	£
<b>Funds</b>					
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
<b>Total income</b>		<b>58,261</b>	<b>6,730</b>	<b>64,991</b>	<b>85,171</b>
<b>Expenditure on:</b>					
Raising funds		-	-	-	-
Charitable activities	6	64,655	18,875	83,530	76,851
<b>Total expenditure</b>		<b>64,655</b>	<b>18,875</b>	<b>83,530</b>	<b>76,851</b>
<b>Net funds / (deficit)</b>		<b>(6,394)</b>	<b>(12,145)</b>	<b>(18,539)</b>	<b>8,320</b>
<b>Transfer from restricted funds</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net movement in funds</b>	17	<b>(6,394)</b>	<b>(12,145)</b>	<b>(18,539)</b>	<b>8,320</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward	17	20,212	258,162	278,374	270,054
<b>Total funds carried forward</b>	17	<b>13,818</b>	<b>246,017</b>	<b>259,835</b>	<b>278,374</b>

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.

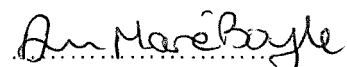
# Rathkeltair Cross Community Play Group

## Balance Sheet

Year Ended 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	14	247,265	259,463
<b>Current assets</b>			
Debtors	15	-	-
Cash at bank and in hand		13,964	21,213
		<u>13,964</u>	<u>21,213</u>
<b>Creditors: amounts falling due within one year</b>	16	1,394	2,302
<b>Net current assets</b>		<u>12,570</u>	<u>18,911</u>
<b>Total assets less current liabilities</b>		<u>259,835</u>	<u>278,374</u>
<b>Creditors: amounts falling due after more than one year</b>			
<b>Net assets</b>		<u><b>259,835</b></u>	<u><b>278,374</b></u>
<b>Charity Funds</b>			
Unrestricted funds	17	13,818	20,212
Restricted funds	17	246,017	258,162
<b>Total charity funds</b>	17	<u><b>259,835</b></u>	<u><b>278,374</b></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
	<b>83,530</b>	<b>76,851</b>

£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
	<b>900</b>	<b>900</b>

### 9 Net income/(expenditure) for the year

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

	2022	2021
	£	£
Depreciation of tangible fixed assets	<b>13,538</b>	<b>13,414</b>

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:

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

The total staff costs and employee benefits were as follows:

	<b>2021</b>	<b>2020</b>
	£	£
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
	£	£	£	£
<b>Cost or valuation:</b>				
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
<b>Depreciation:</b>				
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
<b>Net book value:</b>				
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
	<b>241,023</b>	<b>253,043</b>

### 15 Debtors

	2022 £	2021 £
Other debtors	-	-
	<b>-</b>	<b>-</b>

### 16 Creditors: amounts falling due within one year

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

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.