

Discovering Kids Playgroup

Northern Ireland · Charity number 104738

Details

Status Received

Registered 2016-03-23

Register [View on the Charity Commission for Northern Ireland register](#)

Contact

Address Discovering Kids Playgroup
100 Loup Road
Moneymore
Magherafelt
County Londonderry
Bt45 7st
BT45 7ST

Phone 02879418822

Email discoveringkidspreschool@outlook.com

Website discoveringkids-playgroup.co.uk

Activities

Purposes: 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 Magherafelt/ Sperrins and its surrounding environs in County Londonderry (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: Education/training, Playgroup/after schools

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

Finances

Period end	Income	Expenditure	Assets	Employees
2024-08-31	£71,338	£74,326	£0	6

Trustees

Name	Role	Appointed
Mr Ciáran Murphy		
Mrs Anne-Marie Mitchell		
Mrs Claire Murray		
Mrs Naomi O'niell		
Mrs Nora O'kane		
Mrs Roberta Mallon		
Mrs Roisin Mcgrotty		

Discovering Kids Playgroup

Northern Ireland - Charity number 104738

Accounts

Discovering Kids Playgroup

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<u>Income</u>					
Income from charitable activities		12,638	-	12,638	10,655
Grants and donations		58,700	-	58,700	65,550
Total income	2	71,338	-	71,338	76,205
<u>Expenditure</u>					
Expenditure on charitable activities	3	74,326	-	74,326	74,997
Total expenditure		74,326	-	74,326	74,997
Net income/(expenditure) and net movement in funds for the year	4	(2,988)	-	(2,988)	1,208
<u>Reconciliation of funds</u>					
Total funds brought forward	4	29,139	-	29,139	27,931
Total funds carried forward		26,151	-	26,151	29,139

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Discovering Kids Playgroup


FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2024

BALANCE SHEET


	Note	2024 £	2023 £
<u>Fixed Assets</u>			
Tangible Assets	5	13,772	17,546
Total Fixed Assets		13,772	17,546
<u>Current assets</u>			
Cash at bank and in hand		14,853	13,180
Debtors	6	-	125
Total Current Assets		14,853	13,305
<u>Liabilities</u>			
Creditors: Amounts falling due within one year	7	(2,474)	(1,712)
Net Assets		26,151	29,139
The funds of the charity:			
Unrestricted income funds	4	26,151	29,139
Restricted income funds	4	-	-
		26,151	29,139

The notes form part of these accounts.

The financial statements were approved by the trustees on 21 November 2024 and signed on their behalf by:



Karen Brown
Chair



Michael O'Boyle
Treasurer

Discovering Kids Playgroup

Notes to the Financial Statements for the year ended 31 August 2024

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 that no restatement of comparative items was required.

(b) Income

Grants that relate to specific capital expenditure are treated as restricted income which is credited to the Statement of Financial Activities when received/receivable. Revenue grants are credited to the Statement of Financial Activities in accordance with the terms of the grant. Donations are included in the Statement of Financial Activities when receivable.

(c) Resources expended

Support costs in furtherance of the objectives of the charity

This represents all expenditure directly attributable to charitable causes.

Management and Administration

This includes all expenditure not directly allocated above. Overhead costs have been attributed to the management and administration of the charity.

(d) Fixed Assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment – 5% per annum

(e) Funds Structure

The playgroups have various types of funds for which it is responsible and which require separate disclosure. These are as follows:

Restricted funds

Income receivable is earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

Unrestricted funds

Funds which are expendable at the discretion of the company in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

(f) Pensions

Existing employees of the charity are auto enrolled in the NEST pension scheme unless they have exercised their right to opt out. The employer's contributions made to the scheme in 2024 was £791 (2023: £592) with an employer's contribution rate of 3% and an employee's contribution of 5% of pensionable pay.

2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Income from charitable activities:				
Playgroup fees	9,768	-	9,768	8,363
Other income	402	-	402	53
Milk monies	-	-	-	158
Fundraising	2,468	-	2,468	2,081
Total income from charitable activities	12,638	-	12,638	10,655
Grants & Donations:				
EA Grant	58,700	-	58,700	60,450
Grant – sustainability grant	-	-	-	2,000
Grant – restart	-	-	-	-
Grant – get ready to learn	-	-	-	-
Grant – childcare recovery support	-	-	-	-
Donation	-	-	-	3,100
Total grants & donations	58,700	-	58,700	65,550
Total income	71,338	-	71,338	76,205

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Expenditure on Charitable				
Activities:				
Wages	57,805	-	57,805	58,679
Employer Pension Contributions	791	-	791	592
Play Materials & Consumables	306	-	306	929
Early Years Advisor	1,690	-	1,690	1,690
Food & Sundries	2,105	-	2,105	1,949
Rent	520	-	520	520
Repairs & Renewals	430	-	430	89
Insurance	1,255	-	1,255	1,220
Telephone	999	-	999	1,437
Stationery & Advertising	413	-	413	277
Heat & Light	1,201	-	1,201	1,221
Donations	100	-	100	285
Water Rates	524	-	524	463
Pest Control	139	-	139	130
Computer equipment	35	-	35	118
Bus hire	250	-	250	200
Cleaning	132	-	132	127
Staff clothing	-	-	-	-
Sundry Expenses	493	-	493	323
Depreciation	3,774	-	3,774	3,464
Accountancy	1,164	-	1,164	1,104
Bank & Credit Card fees	200	-	200	180
Total	74,326	-	74,326	74,997

4. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

	Balance 1 September 2023 £	Incoming resources £	Resources expended £	Funds 31 August 2024 £
General fund	29,139	71,338	(74,326)	26,151
Total	29,139	71,338	(74,326)	26,151

Analysis of movements in restricted funds

	Balance 1 September 2023 £	Incoming resources £	Resources expended £	Funds 31 August 2024 £
Restricted income fund	-	-	-	-
Total	-	-	-	-

5. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Total £
Cost			
As at 1 September 2023	46,725	28,758	75,483
Additions	-	-	-
As at 31 August 2024	46,725	28,758	75,483
Depreciation			
As at 1 September 2023	31,717	26,220	57,937
Charge for the year	2,336	1,438	3,774
As at 31 August 2024	34,053	27,658	61,711
Net Book Value			
As at 1 September 2023	15,008	2,538	17,546
As at 31 August 2024	12,672	1,100	13,772

6. DEBTORS

	2024 £	2023 £
Taxation and social security costs	-	125
	-	125

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Accountancy	1,092	1,092
Rent	1,040	520
Taxation and social security costs	245	-
NEST	97	19
Wages & salaries control account	-	81
	2,474	1,712

Discovering Kids Playgroup

Northern Ireland - Charity number 104738

Accounts

Discovering Kids Playgroup

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2023

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
<u>Income</u>					
Income from charitable activities		10,655	-	10,655	8,745
Grants and donations		65,550	-	65,550	62,640
Total income	2	76,205	-	76,205	71,385
<u>Expenditure</u>					
Expenditure on charitable activities	3	74,997	-	74,997	79,452
Total expenditure		74,997	-	74,997	79,452
Net income/(expenditure) and net movement in funds for the year					
	4	1,208	-	1,208	(8,067)
Reconciliation of funds					
Total funds brought forward	4	27,931	-	27,931	35,998
Total funds carried forward		29,139	-	29,139	27,931

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Discovering Kids Playg

FINANCIAL STATEMENT

BALANCE SHEET

Fixed Assets

Tangible Assets

Total Fixed Assets

Current assets

Cash at bank and in hand

Debtors

Total Current Assets

Liabilities

Creditors: Amounts falling
within one year

Net Assets

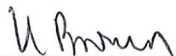
The funds of the charity:

Unrestricted income funds

Restricted income funds

The notes form part of these

**The financial statements we
their behalf by:**



Karen Brown
Chair

Discovering Kids Playgroup

Notes to the Financial Statements for the year ended 31 August 2023

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 that no restatement of comparative items was required.

(b) Income

Grants that relate to specific capital expenditure are treated as restricted income which is credited to the Statement of Financial Activities when received/receivable. Revenue grants are credited to the Statement of Financial Activities in accordance with the terms of the grant. Donations are included in the Statement of Financial Activities when receivable.

(c) Resources expended

Support costs in furtherance of the objectives of the charity

This represents all expenditure directly attributable to charitable causes.

Management and Administration

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Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment – 5% per annum

(e) Funds Structure

The playgroups have various types of funds for which it is responsible and which require separate disclosure. These are as follows:

Restricted funds

Income receivable is earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

Unrestricted funds

Funds which are expendable at the discretion of the company in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

(f) Pensions

Existing employees of the charity are auto enrolled in the NEST pension scheme unless they have exercised their right to opt out. The employer's contributions made to the scheme in 2023 was £592 (2022: £700) with an employer's contribution rate of 3% and an employee's contribution of 5% of pensionable pay.

2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Income from charitable activities:				
Playgroup fees	8,363	-	8,363	6,530
Other income	53	-	53	176
Milk monies	158	-	158	199
Fundraising	2,081	-	2,081	1,840
Total income from charitable activities	10,655	-	10,655	8,745
Grants & Donations:				
EA Grant	60,450	-	60,450	58,910
Grant – sustainability grant	2,000	-	2,000	3,030
Grant – restart	-	-	-	-
Grant – get ready to learn	-	-	-	200
Grant – childcare recovery support	-	-	-	-
Donation	3,100	-	3,100	500
Total grants & donations	65,550	-	65,550	62,640
Total income	76,205	-	76,205	71,385

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Expenditure on Charitable Activities:				
Wages	58,679	-	58,679	54,672
Employer Pension Contributions	592	-	592	700
Play Materials & Consumables	929	-	929	3,109
Early Years Advisor	1,690	-	1,690	1,462
Food & Sundries	1,949	-	1,949	3,021
Rent	520	-	520	520
Repairs & Renewals	89	-	89	2,987
Insurance	1,220	-	1,220	1,100
Telephone	1,437	-	1,437	834
Stationery & Advertising	277	-	277	151
Heat & Light	1,221	-	1,221	1,915
Donations	285	-	285	100
Water Rates	463	-	463	527
Pest Control	130	-	130	125
Computer equipment	118	-	118	528
Bus hire	200	-	200	-
Cleaning	127	-	127	685
Staff clothing	-	-	-	272
Sundry Expenses	323	-	323	432
Depreciation	3,464	-	3,464	3,464
Accountancy	1,104	-	1,104	2,538
Bank & Credit Card fees	180	-	180	310
Total	74,997	-	74,997	79,452

4. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

	Balance 1 September 2022 £	Incoming resources £	Resources expended £	Funds 31 August 2023 £
General fund	27,931	76,205	(74,997)	29,139
Total	27,931	76,205	(74,997)	29,139

Analysis of movements in restricted funds

	Balance 1 September 2022 £	Incoming resources £	Resources expended £	Funds 31 August 2023 £
Restricted income fund	-	-	-	-
Total	-	-	-	-

5. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Total £
Cost			
As at 1 September 2022	40,529	28,758	69,287
Additions	6,196	-	6,196
As at 31 August 2023	46,725	28,758	75,483
Depreciation			
As at 1 September 2022	29,685	24,788	54,473
Charge for the year	2,032	1,432	3,464
As at 31 August 2023	31,717	26,220	57,937
Net Book Value			
As at 1 September 2022	10,844	3,970	14,814
As at 31 August 2023	15,008	2,538	17,546

6. DEBTORS

	2023 £	2022 £
Taxation and social security costs	125	124
	125	124

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Accountancy	1,092	1,092
Rent	520	-
NEST	19	-
Wages & salaries control account	81	-
	1,712	1,092

Discovering Kids Playgroup

Northern Ireland - Charity number 104738

Annual report

Discovering Kids Playgroup - Trustee's Annual Report for the year ended 31 August 2023

The Trustees present their Annual Report and Financial Statements for Discovering Kids Playgroup for the year ended 31 August 2023.

References and Administrative Details

Charity Name: Discovering Kids Playgroup

Charity Registration Number: NIC104738

Principal Address/Registered Office: 100 Loup Road
Moneymore
Magherafelt
BT45 7ST

Trustees

The trustees who served during the year are as follows:

Chairperson: Karen Brown
Secretary: Nora O'Kane
Treasurer: Michael O'Boyle

Committee Members
Martin Kelly
Clare McVey
Geraldine Lavery

Objectives & Activities

We promote, sustain and increase individual and collective knowledge of approx. 40 3-4 year olds every year (September - June). We offer two- and three-quarter hours of pre-school education, five days a week to children of families in the surrounding area regardless of disability, nationality, ethnic identity, political or religious opinion. We deliver quality pre-school education through implementing the NI pre-school curriculum and we are inspected by ETI and NHST annually helping us to maintain high standards in all areas of childcare.

Compliance with Public Benefit

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.

Financial Review

The statement of Financial Activities is listed on page 7.

Charitable Purposes

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 Magherafelt/Sperrins and its surrounding environs in County Londonderry (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/careers 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.

Achievements & Performance

The financial/school year of 1st Sept 2022 to 31st August 2023 operated with one morning Preschool session. A total of 26 Preschool children attended the Playgroup in the year, assisted by 6 staff. During which time DKP was able to offer 2 Pre-Pre sessions in the afternoon.

The playgroup reopened to early years, along with primary and secondary school children in September 2022 following the summer break/holidays with a phased approach to ensure children can adjust to their new setting.

The committee are extremely grateful and proud of the efforts by the staff and parents in providing a safe learning environment.

The committee are tremendously proud of the staff who worked every day to ensure the children received their early years education despite all the concerns around Covid-19.

Fundraising activities continued throughout the year to ensure the group could continue to develop and support the children whilst also carrying out scheduled maintenance to the building.

As per the above the group had various fundraising events including a Christmas & Easter raffle, which did manage to take place proving to be a great fundraiser as well as a great keep sake for parents and the children. The staff also had a 'pajamas day' etc for the children which were a great success. The children absolutely loved it and it was a fantastic fundraiser.

A sustainability grant was made available during the year - this grant was very beneficial and helped to offset the cost to replace/upgrade the boiler and heating within the building. We were also tried to apply to various other grants however were unsuccessful as we did not meet the criteria.

Well done and many thanks to all the staff and parents for ensuring a successful 2022/2023 school year through an extremely challenging time.

Structure, Governance and Management

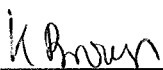
Discovering Kids Playgroup is a Registered Charity and is governed by the terms of its constitution, which was adopted by the membership on 2nd April 2008. Discovering Kids Playgroup is registered with the Charity Commission and is placed on the Northern Ireland register of charities from 23rd March 2016.

The objectives and activities of the Charity are administered by a Management Committee, which shall consist of the three Honorary Officers and not less than two nor more than nine other members. The members are elected at the Annual General Meeting and shall meet not less than two times per term which equates to six times per year.

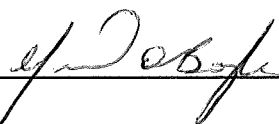
Funds held as custodian trustee on behalf of others

The charity holds no funds as custodian trustees on behalf of others.

Approved by the trustees on 21 November 2023 and signed on their behalf by:



Karen Brown
Chair



Michael O'Boyle
Treasurer

Discovering Kids Playgroup

Northern Ireland - Charity number 104738

Annual return

Independent examiner's report to the charity trustees of Discovering Kids Playgroup

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 7 to 8.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2008. Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, 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 Commission 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes 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 65 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 and with the methods and principles of the 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; and,
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 the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed: _____

Date: 21 November 2023

Name: Seamus O'Neill FCA

Weir & Co. Chartered Accountants, 23 High Street, Moneymore, BT45 7PA.

Discovering Kids Playgroup

Northern Ireland - Charity number 104738

Accounts

Discovering Kids Playgroup
REPORT AND FINANCIAL STATEMENTS
for the year ended 31 August 2022

Charities Number:

NIC104738

Discovering Kids Playgroup

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

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Discovering Kids Playgroup - Trustee's Annual Report for the year ended 31 August 2022

The Trustees present their Annual Report and Financial Statements for Discovering Kids Playgroup for the year ended 31 August 2022.

References and Administrative Details

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Charity Registration Number: NIC104738

Principal Address/Registered Office: 100 Loup Road
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Magherafelt
BT45 7ST

Trustees

The trustees who served during the year are as follows:

Chairperson: Karen Brown
Secretary: Sinead McMahon
Treasurer: Michael O'Boyle

Committee Members Martin Kelly
Claire McVey

Objectives & Activities

We promote, sustain and increase individual and collective knowledge of approx. 40 3-4 year olds every year (September - June). We offer two- and three-quarter hours of pre-school education, five days a week to children of families in the surrounding area regardless of disability, nationality, ethnic identity, political or religious opinion. We deliver quality pre-school education through implementing the NI pre-school curriculum and we are inspected by ETI and NHSCT annually helping us to maintain high standards in all areas of childcare.

Compliance with Public Benefit

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.

Financial Review

The statement of Financial Activities is listed on page 7.

Charitable Purposes

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 Magherafelt/Sperrins and its surrounding environs in County Londonderry (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/careers 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.

Achievements & Performance

The financial/school year of 1st Sept 2021 to 31st August 2022 operated with one morning Preschool session. A total of 26 Preschool children attended the Playgroup in the year, assisted by 5 staff. During which time DKP was able to offer 2 Pre-Pre sessions in the afternoon.

The playgroup reopened in September 2021 following the enforced government lockdowns and associated Covid-19 closures of which continued to affect attendances of staff and children. It was a very challenging time that the staff, the children, their parents and committee had to navigate.

Early years, along with Primary and Secondary school children returned in September 2021 for a new school year. The previous guidance issued that focused on social distancing etc. was adhered to until such times that the government eased this guidance.

The committee are extremely grateful of the efforts by the staff and parents to adhere to the health & safety guidance and maximise the fight against Covid-19.

The committee are tremendously proud of the staff who worked every day to ensure the children received their early years education despite all the concerns around Covid-19.

Fundraising activities that normally take place each year were greatly impacted by the Covid-19 pandemic.

The Christmas Calendar did manage to take place proving to be a great fundraiser as well as a great keep sake for parents and the children. The staff also had a pyjama day for the children which was a great success. The children absolutely loved it and it was a fantastic fundraiser.

Several grants were made available due to the pandemic. These grants were a great help and helped to offset the loss in fundraising. They also were to help cover the additional costs incurred due to the extra cleaning and the PPE required due to Covid-19. We also received various grants such as Engage I funding and a sustainability grant for maintenance.

Well done and many thanks to all the staff and parents for ensuring a successful 2020 2021 school year through an extremely challenging time.

Structure, Governance and Management

Discovering Kids Playgroup is a Registered Charity and is governed by the terms of its constitution, which was adopted by the membership on 2nd April 2008. Discovering Kids Playgroup is registered with the Charity Commission and is placed on the Northern Ireland register of charities from 23rd March 2016.

The objectives and activities of the Charity are administered by a Management Committee, which shall consist of the three Honorary Officers and not less than two nor more than nine other members. The members are elected at the Annual General Meeting and shall meet not less than two times per term which equates to six times per year.

Funds held as custodian trustee on behalf of others

The charity holds no funds as custodian trustees on behalf of others.

Approved by the trustees on 22 November 2022 and signed on their behalf by:



Karen Brown
Chair



Michael O'Boyle
Treasurer

Independent examiner's report to the charity trustees of Discovering Kids Playgroup

I report on the accounts of the Trust for the year ended 31 August 2022, which are set out on pages 7 to 8.

Respective responsibilities of charity trustees and examiner

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2008. Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, 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 Commission 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes 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 65 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 and with the methods and principles of the 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; and,
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 the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed: Seamus O'Neill ACA
Name: Seamus O'Neill FCA

Date: 22 November 2022

Weir & Co. Chartered Accountants, 23 High Street, Moneymore, BT45 7PA.

Discovering Kids Playgroup

FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<u>Income</u>					
Income from charitable activities		8,745	-	8,745	5,092
Grants and donations		60,984	1,656	62,640	66,365
Total income	2	69,729	1,656	71,385	71,457
<u>Expenditure</u>					
Expenditure on charitable activities	3	77,796	1,656	79,452	68,365
Total expenditure		77,796	1,656	79,452	68,365
Net income/(expenditure) and net movement in funds for the year	4	(8,067)	-	(8,067)	3,092
<u>Reconciliation of funds</u>					
Total funds brought forward	4	35,998	-	35,998	32,906
Total funds carried forward		27,931	-	27,931	35,998

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

Discovering Kids Playgroup


FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

BALANCE SHEET

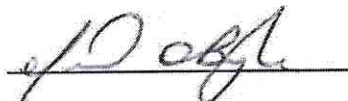
	Note	2022 £	2021 £
Fixed Assets			
Tangible Assets	5	14,814	18,280
Total Fixed Assets		14,814	18,280
Current assets			
Cash at bank and in hand		14,085	22,537
Debtors	6	124	64
Total Current Assets		14,209	22,601
Liabilities			
Creditors: Amounts falling due within one year	7	1,092	4,883
Net Assets		27,931	35,998
The funds of the charity:			
Unrestricted income funds	4	27,931	35,998
Restricted income funds	4	-	-
		27,931	35,998

The notes form part of these accounts.

The financial statements were approved by the trustees on 22 November 2022 and signed on their behalf by:



Karen Brown
Chair



Michael O'Boyle
Treasurer

Discovering Kids Playgroup

Notes to the Financial Statements for the year ended 31 August 2022

1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) – (Charities SORP (FRS 102)).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 that no restatement of comparative items was required.

(b) Income

Grants that relate to specific capital expenditure are treated as restricted income which is credited to the Statement of Financial Activities when received/receivable. Revenue grants are credited to the Statement of Financial Activities in accordance with the terms of the grant. Donations are included in the Statement of Financial Activities when receivable.

(c) Resources expended

Support costs in furtherance of the objectives of the charity

This represents all expenditure directly attributable to charitable causes.

Management and Administration

This includes all expenditure not directly allocated above. Overhead costs have been attributed to the management and administration of the charity.

(d) Fixed Assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment – 5% per annum

(e) Funds Structure

The playgroups have various types of funds for which it is responsible and which require separate disclosure. These are as follows:

Restricted funds

Income receivable is earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

Unrestricted funds

Funds which are expendable at the discretion of the company in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

(f) Pensions

Existing employees of the charity are auto enrolled in the NEST pension scheme unless they have exercised their right to opt out. The employer's contributions made to the scheme in 2022 was £700 (2021: £557) with an employer's contribution rate of 3% and an employee's contribution of 5% of pensionable pay.

2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from charitable activities:				
Playgroup fees	6,530	-	6,530	2,905
Other income	176	-	176	265
Milk monies	199	-	199	135
Fundraising	1,840	-	1,840	1,787
Total income from charitable activities	8,745	-	8,745	5,092
Grants & Donations:				
EA Grant	57,454	1,456	58,910	49,426
Grant – sustainability grant	3,030	-	3,030	-
Grant – restart	-	-	-	7,837
Grant – get ready to learn	-	200	200	299
ICT grant	-	-	-	1,500
Grant – childcare recovery support	-	-	-	7,303
Donation	500	-	500	-
Total grants & donations	60,984	1,656	62,640	66,365
Total income	69,729	1,656	71,385	71,457

3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Expenditure on Charitable				
Activities:				
Wages	53,216	1,456	54,672	50,835
Employer Pension Contributions	700	-	700	557
Play Materials & Consumables	2,909	200	3,109	1,049
Early Years Advisor	1,462	-	1,462	1,560
Food & Sundries	3,021	-	3,021	2,024
Rent	520	-	520	520
Repairs & Renewals	2,987	-	2,987	1,319
Insurance	1,100	-	1,100	957
Telephone	834	-	834	947
Stationery & Advertising	151	-	151	353
Heat & Light	1,915	-	1,915	1,128
Donations	100	-	100	-
Water Rates	527	-	527	656
Pest Control	125	-	125	120
Computer equipment	528	-	528	1,528
Cleaning	685	-	685	255
Staff clothing	272	-	272	148
Sundry Expenses	432	-	432	70
Depreciation	3,464	-	3,464	3,466
Accountancy	2,538	-	2,538	714
Bank & Credit Card fees	310	-	310	159
Total	77,796	1,656	79,452	68,365

4. ANALYSIS OF CHARITABLE FUNDS

Analysis of movements in unrestricted funds

	Balance 1 September 2021 £	Incoming resources £	Resources expended £	Funds 31 August 2022 £
General fund	35,998	69,729	(77,796)	27,931
Total	35,998	69,729	(77,796)	27,931

Analysis of movements in restricted funds

	Balance 1 September 2021 £	Incoming resources £	Resources expended £	Funds 31 August 2022 £
Grant – Engage II	-	1,456	(1,456)	-
Grant – get ready to learn	-	200	(200)	-
Total	-	1,656	(1,656)	-

5. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Total £
Cost			
As at 1 September 2021	40,529	28,758	69,287
Additions	-	-	-
As at 31 August 2022	40,529	28,758	69,287
Depreciation			
As at 1 September 2021	27,653	23,354	51,007
Charge for the year	2,032	1,434	3,466
As at 31 August 2022	29,685	24,788	54,473
Net Book Value			
As at 31 August 2022	10,844	3,970	14,814
As at 1 September 2021	12,876	5,404	18,280

6. DEBTORS

	2022 £	2021 £
Taxation and social security costs	124	64
	124	64

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accountancy	1,092	714
NEST	-	37
Deferred income - Restart	-	4,132
	1,092	4,883

Discovering Kids Playgroup

Northern Ireland - Charity number 104738

Annual report

Discovering Kids Playgroup - Trustee's Annual Report for the year ended 31 August 2022

The Trustees present their Annual Report and Financial Statements for Discovering Kids Playgroup for the year ended 31 August 2022.

References and Administrative Details

Charity Name: Discovering Kids Playgroup

Charity Registration Number: NIC104738

Principal Address/Registered Office: 100 Loup Road
Moneymore
Magherafelt
BT45 7ST

Trustees

The trustees who served during the year are as follows:

Chairperson: Karen Brown
Secretary: Sinead McMahon
Treasurer: Michael O'Boyle

Committee Members Martin Kelly
Claire McVey

Objectives & Activities

We promote, sustain and increase individual and collective knowledge of approx. 40 3-4 year olds every year (September - June). We offer two- and three-quarter hours of pre-school education, five days a week to children of families in the surrounding area regardless of disability, nationality, ethnic identity, political or religious opinion. We deliver quality pre-school education through implementing the NI pre-school curriculum and we are inspected by ETI and NHSCT annually helping us to maintain high standards in all areas of childcare.

Compliance with Public Benefit

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.

Financial Review

The statement of Financial Activities is listed on page 7.

Charitable Purposes

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 Magherafelt/Sperrins and its surrounding environs in County Londonderry (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/careers 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.

Achievements & Performance

The financial/school year of 1st Sept 2021 to 31st August 2022 operated with one morning Preschool session. A total of 26 Preschool children attended the Playgroup in the year, assisted by 5 staff. During which time DKP was able to offer 2 Pre-Pre sessions in the afternoon.

The playgroup reopened in September 2021 following the enforced government lockdowns and associated Covid-19 closures of which continued to affect attendances of staff and children. It was a very challenging time that the staff, the children, their parents and committee had to navigate.

Early years, along with Primary and Secondary school children returned in September 2021 for a new school year. The previous guidance issued that focused on social distancing etc. was adhered to until such times that the government eased this guidance.

The committee are extremely grateful of the efforts by the staff and parents to adhere to the health & safety guidance and maximise the fight against Covid-19.

The committee are tremendously proud of the staff who worked every day to ensure the children received their early years education despite all the concerns around Covid-19.

Fundraising activities that normally take place each year were greatly impacted by the Covid-19 pandemic.

The Christmas Calendar did manage to take place proving to be a great fundraiser as well as a great keep sake for parents and the children. The staff also had a pyjama day for the children which was a great success. The children absolutely loved it and it was a fantastic fundraiser.

Several grants were made available due to the pandemic. These grants were a great help and helped to offset the loss in fundraising. They also were to help cover the additional costs incurred due to the extra cleaning and the PPE required due to Covid-19. We also received various grants such as Engage I funding and a sustainability grant for maintenance.

Well done and many thanks to all the staff and parents for ensuring a successful 2020 2021 school year through an extremely challenging time.

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Chair



Michael O'Boyle
Treasurer

Discovering Kids Playgroup

Northern Ireland - Charity number 104738

Annual return

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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 the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed: Seamus O'Neill FCA
Name: Seamus O'Neill FCA

Date: 22 November 2022

Weir & Co. Chartered Accountants, 23 High Street, Moneymore, BT45 7PA.