Ballymacward Pre-School Playgroup

Northern Ireland · Charity number 105193

Details

Status	Received
Registered	2016-04-25
Register	View on the Charity Commission for Northern Ireland register

Contact

Address	Ballymacward Pre-School Playgroup 22 Rock Road Lisburn County Antrim Bt28 3su BT28 3SU
Phone	02892648515
Email	ballymacward_pre-school@hotmail.com
Website	www.ballymacwardpre-school.co.uk

Activities

Purposes: Purpose 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 Lisburn and Belfast area and its surrounding environs in County Antrim (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,The advancement of citizenship or community development

How the charity works: Playgroup/after schools

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

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Finances

Period end	Income	Expenditure	Assets	Employees
2025-08-31	£54,852	£54,809	£0	3

Trustees

Name	Role	Appointed
Mr Hugh Kennedy		
Mrs Charlene Mckeown		
Mrs Ciara Bird		
Mrs Danielle Shephard		
Mrs Hannah Hoey		
Ms Nyree Hogg		

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Ballymacward Pre-School Playgroup

Northern Ireland - Charity number 105193

Accounts

Charity registration number NIC105193 (Northern Ireland)

BALLYMACWARD PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2025

BALLYMACWARD PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Danielle O'Neill, Chair Hugh Kennedy, Vice Chair Kelly Saunders, Trustee Ciara Bird, Trustee Nyree Hogg, Treasurer
Charity number (Northern Ireland)	NIC105193
Principal address	Ballymacward Pre School 22A Rock Road Stoneyford BT28 3SU
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH

BALLYMACWARD PRE-SCHOOL PLAYGROUP

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BALLYMACWARD PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2025

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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Objectives and activities

a. Policies and objectives

The Playgroup develops and delivers high quality early childhood education and care services for children and their families. As a member of the Early Years network, the Playgroup receives specialist support and guidance to ensure best practice informs it policies and services. The objectives of the Playgroup state that "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 Lisburn and Belfast area and its surrounding environs in County Antrim (hereinafter called the 'area of benefit') without distinction of age, gender, marital status, disability, sexual orientation, nationality, 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 principals of Early Years.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre-schools has continued to support the values and principals of Early Years. The results are listed below in the Review of Activities.

Achievements and performance

Significant activities and achievements against objectives

a. Review of Activities

The pre-school's income is generated predominantly from funding received from the Education Authority (EA) through its Pre-School Education Programme. For the period September 2024 to June 2025, the pre-school received funding for 12 places. This EA funding is expected to remain the core financial resource for the pre-school. The programme for three-year-olds ran alongside the pre-school sessions from September 2024, with 17 children attending throughout the year.

The management committee and staff continue to focus on advertising and promoting the pre-school within the local community to ensure a steady number of applications for the next academic year.

Additional grant funding was received as follows:

- £200 from Getting Ready to Learn for resources for the Big Bedtime Read initiative.
- £2,000 towards the development of outdoor resources.
- £3,200 to support the setting in preparation for standardisation.

The pre-school has signage both outside the school building and within the car park, ensuring visibility from the road. The setting also uses social media platforms, including Facebook and the school website, to communicate with parents and the wider community. The Seesaw app is used regularly to maintain direct communication with parents.

The pre-school maintains a strong relationship with Ballymacward Primary School, and they jointly advertise in local newspapers and the parish bulletin for upcoming events. The setting also benefits from a well-equipped outdoor play area that provides a safe, secure, and engaging environment for the children.

Following the open morning, staff and committee members received positive feedback from parents regarding the facilities available, and the pre-school was chosen as a first-choice placement by many families.

Inspections and Feedback

- The pre-school is inspected annually by Social Services. The most recent inspection took place on 8th January 2025. The inspecting Social Worker reported:
- "The staff team at Ballymacward Pre-School engaged fully and openly in the inspection process. The staff are warm and encouraging towards the children, they work well together as a team and are enthusiastic about their work with the children. Resources have been thoughtfully developed throughout all areas of the room. The children presented as calm and happy in their environment, and staff members engaged openly in the inspection process. This was a positive inspection."
- There were no requirements or recommendations made following this inspection.
- The Education and Training Inspectorate (ETI) carries out inspections for the Department of Education approximately every five to seven years. The pre-school participated in the Pilot Inspection Process on 13th and 14th November 2023. ETI feedback included the following key comments:
- "There is a shared vision and collegial commitment, at all levels, to provide a safe, stimulating and inclusive environment in which all children can fully access the pre-school curriculum."
- "Staff professional learning is linked strategically to the playgroup's development plan and is impacting positively on both the provision and on the outcomes for the children.
- "The playgroup has established strong and supportive relationships with parents and families, the adjoining primary school, and their Early Years Specialist (EYS) from the Early Years Organisation (EYO), all of which are valued and impact positively on all aspects of the provision."
- "An aspect of effective practice in this playgroup which should be shared more widely is the extent to which the setting prioritises and embeds successfully health, wellbeing and keeping safe through their effective partnerships, well-considered staff professional learning, and wholly inclusive planned learning experiences."

Financial review

Going concern

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risks and uncertainties

The trustees periodically conduct their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and, to ensure the consistent quality of delivery for all operational aspects of the charity, procedures for authorisation of all transactions and projects have been implemented.

Reserves policy

c. Reserve policy

The trustees recommend that any deficit for the year be deducted from the fund to which is relates. The trustees will consider on an ongoing basis the level of reserves that is prudent for the charity to have in line with known future developments, liabilities and uncertainties.

Structure, governance and management

a. Constitution

The playgroup has a charitable tax status reflecting the social and community work undertaken. The playgroup was registered as a charity with the Charity Commission for Northern Ireland on 25th April 2016. This process clarified the geographic area of benefit within the Playgroup's objectives to include the Lisburn and Belfast area and its surrounding environs in County Antrim.

b. Methods of appointment of election of Trustees

Parents and guardians of those children who attend/attended the Playgroup can apply to become Family Members providing their application is accepted by the Management Committee. These members over the age of eighteen shall be eligible to be nominated for election to the committee. The committee must be made up of at least five members and not more than twelve. Each member of the committee shall hold office for two years, retiring in rotation with the longest serving third to retire at each AGM.

c. Organisational structure and decision-making policies

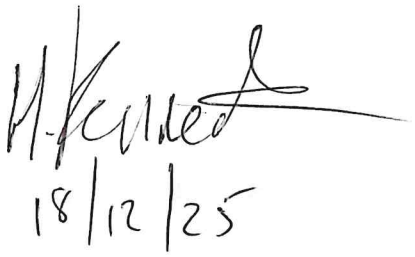
The management committee are responsible for the running of the charity and all decisions made.

Danielle O'Neill, Chair
Hugh Kennedy, Vice Chair
Kelly Saunders, Trustee
Ciara Bird, Trustee
Nyree Hogg, Treasurer

The Trustees' report was approved by the Board of Trustees.

Hugh Kennedy, Vice Chair
Trustee

4 December 2025



BALLYMACWARD PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BALLYMACWARD PRE-SCHOOL PLAYGROUP

I report on the financial statements of the Trust for the year ended 31 August 2025, which are set out on pages 6 to 16.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination and I 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.

1 accounting records were not kept in respect of the Trust as required by section 130 of the Charities Act 2011.
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan R Bethel
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: 4 December 2025

BALLYMACWARD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Charitable activities	2	49,352	5,500	54,852	46,646	5,200	51,846
Expenditure on:							
Charitable activities	3	51,715	3,094	54,809	52,039	4,944	56,983
Net (expenditure)/income for the year/ Net movement in funds		(2,363)	2,406	43	(5,393)	256	(5,137)
Fund balances at 1 September 2024		4,118	1,856	5,974	9,511	1,600	11,111
Fund balances at 31 August 2025		1,755	4,262	6,017	4,118	1,856	5,974

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

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

BALLYMACWARD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	**8**		740		925
Current assets					
Debtors	**9**	1,824		1,734	
Cash at bank and in hand		5,570		5,277	
		7,394		7,011	
Creditors: amounts falling due within one year	**10**	(2,117)		(1,962)	
Net current assets			5,277		5,049
Total assets less current liabilities			6,017		5,974
The funds of the Trust					
Restricted income funds	**12**		4,262		1,856
Unrestricted funds	**13**		1,755		4,118
			6,017		5,974

The financial statements were approved by the Trustees on 4 December 2025

Hugh Kennedy, Vice Chair
Trustee

M Kennedy
18/12/25

1 Accounting policies

Charity information

Ballymacward Pre-School Playgroup is a charity limited by guarantees. The school is registered as a charity in Northern Ireland and has the charity number NIC105193. The registered office address and principal place of business is 22 Rock Road, Lisburn, BT28 3SU. The principal activity of the charity is to be providing the advancement of education.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

Ballymacward Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which 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 costs 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.

2 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	18,752	-	18,752	11,763	-	11,763
Grants received	30,600	5,500	36,100	34,883	5,200	40,083
	49,352	5,500	54,852	46,646	5,200	51,846

3 Expenditure on charitable activities

	Charitable Activities 2025	Charitable Activities 2024
	£	£
Direct costs		
Staff costs	36,524	40,885
Depreciation and impairment	185	231
Repair Costs	3,094	4,944
	39,803	46,060
Share of support and governance costs (see note 4)		
Support	12,079	8,756
Governance	2,927	2,167
	54,809	56,983
Analysis by fund		
Unrestricted funds	51,715	52,039
Restricted funds	3,094	4,944
	54,809	56,983

4 Support costs allocated to activities

	2025	2024
	£	£
Bank Fees	98	79
Postage & Stationery	1,396	1,303
Telephone	500	654
Heat & Light	2,078	1,968
Repairs	486	(147)
Cleaning	196	-
Computer	133	21
Grant Spending	4,283	2,228
Insurance	1,259	1,127
Subscriptions	1,650	1,523
Governance costs	2,927	2,167
	15,006	10,923
Analysed between:		
Charitable Activities	15,006	10,923

5 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,594	1,460
Depreciation of owned tangible fixed assets	185	231

6 Trustees

During the year, no Trustees received any remuneration or other benefits (2024 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2024 - £NIL).

7 Employees

The average monthly number of employees during the year was:

	2025	2024
	Number	Number
	4	4

Employment costs	2025	2024
	£	£
Wages and salaries	34,273	39,288
Social security costs	650	261
Other pension costs	1,601	1,336
	36,524	40,885

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 September 2024	4,574
At 31 August 2025	4,574
Depreciation and impairment	
At 1 September 2024	3,649
Depreciation charged in the year	185
At 31 August 2025	3,834
Carrying amount	
At 31 August 2025	740
At 31 August 2024	925

9 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,824	1,734

10 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	2,117	1,962

11 Retirement benefit schemes

	2025	2024
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,601	1,336

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
	1,856	5,500	(3,094)	4,262

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
	1,600	5,200	(4,944)	1,856

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2024	Incoming resources	Resources expended	At 31 August 2025
	£	£	£	£
General funds	4,118	49,352	(51,715)	1,755

Previous year:	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	9,511	46,646	(52,039)	4,118

14 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
At 31 August 2025:			
Tangible assets	658	82	740
Current assets/(liabilities)	1,097	4,180	5,277
	1,755	4,262	6,017

14 Analysis of net assets between funds (Continued)

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Tangible assets	823	102	925
Current assets/(liabilities)	3,295	1,754	5,049
	4,118	1,856	5,974

15 Pension commitments

The school operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions paid by the company amounted to £1,593 (2024: £1,339).

16 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

Ballymacward Pre-School Playgroup

Northern Ireland - Charity number 105193

Accounts

Charity registration number NIC105193

BALLYMACWARD PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Danielle O'Neill, Chair Hugh Kennedy, Vice Chair Kelly Saunders, Trustee Ciara Bird, Trustee Nyree Hogg, Treasurer
Charity number	NIC105193
Principal address	Ballymacward Pre School 22A Rock Road Stoneyford BT28 3SU
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH

BALLYMACWARD PRE-SCHOOL PLAYGROUP

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BALLYMACWARD PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Objectives and activities
a. Policies and objectives

The Playgroup develops and delivers high quality early childhood education and care services for children and their families. As a member of the Early Years network, the Playgroup receives specialist support and guidance to ensure best practice informs it policies and services. The objectives of the Playgroup state that "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 Lisburn and Belfast area and its surrounding environs in County Antrim (hereinafter called the 'area of benefit') without distinction of age, gender, marital status, disability, sexual orientation, nationality, 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 principals of Early Years.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre-schools has continued to support the values and principals of Early Years. The results are listed below in the Review of Activities.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

Significant activities and achievements against objectives

a. Review of Activities

The Pre-schools income is generated predominantly from the monies received from the Education Authority via its Pre-School Education Programme. The pre-school received this funding for 12 places from September 2023 to January 2024 then 13 places from February 2024 to June 2024. The number of places funded by the Education Authority is likely to remain the core funding source for the pre-school. As such, the committee and staff remain focussed on advertising and promoting the pre-school in the local community to ensure a core number of application numbers for the next academic year. The programme for 3 years olds ran alongside the pre-school session from September 2023; this was attended by 10 children throughout the year.

A Grant of £5000 was received from the Halifax which went towards fixing the front of the building. £200 was received from Getting Ready to Learn for resources for the Big Bedtime Read.

The Pre-school has signage outside the school building and located in the car park to make it visible from the road. The preschool uses social media platforms such as Facebook and a school website to communicate with parents and the community. Seesaw app is also used to communicate with the parents of the pupils on a regular basis. The Preschool maintains its strong bond with the Primary school and jointly advertise in local newspapers and the parish bulletin when there are upcoming events. The preschool has a wonderful outdoor area; this outdoor space provides a safe, secure and vibrant play area for the children. The Pre-school staff and committee members received positive feedback from the parents following our open morning with regards to the facilities available on site for the children. The Pre-school was selected as first choice by many of the parents when deciding on a suitable pre-school for their child.

The pre-school is inspected on a yearly basis by Social Services. The last inspection was held on 14th December 2023 and the inspecting Social Worker summarised
" On the day of Inspection, there were 16 children present.
On the day of inspection, the staff members provided a supportive and encouraging environment the children appeared happy and relaxed in their care. The Pre-School has created an environment that provides a wide range of learning and play opportunities. The staff team demonstrated a good understanding of safeguarding practices. Documentation, was up to date and available for this inspection.
There were no Requirements or recommendations made".

The Education and Training Inspectorate (ETI) provides inspection services for the Department for Education approximately every 5 to 7 years. The Pre-School took part in the new Pilot Inspection process on 13th and 14th November 2023. ETI commented:

- "*There is a shared vision and collegial commitment, at all levels, to provide a safe, stimulating and inclusive environment in which all children can access fully the pre-school curriculum".*
- *"Staff professional learning is linked strategically to the playgroup's development plan and is impacting positively on both the provision and on the outcomes for the children".*
- *"The playgroup has established strong and supportive relationships with: parents and families; the adjoining primary school; and their early years specialist (EYS) from the Early Years Organisation (EYO), all of which are valued and impact positively on all aspects of the provision".*
- *"An aspect of effective practice in this playgroup which should be shared more widely is the: extent to which the setting prioritises and embeds successfully health, wellbeing and keeping safe through their effective partnerships; well-considered staff professional learning; and wholly inclusive planned learning experiences".*

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

Going concern

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risks and uncertainties

The trustees periodically conduct their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and, to ensure the consistent quality of delivery for all operational aspects of the charity, procedures for authorisation of all transactions and projects have been implemented.

Reserves policy

c. Reserve policy

The trustees recommend that any deficit for the year be deducted from the fund to which is relates. The trustees will consider on an ongoing basis the level of reserves that is prudent for the charity to have in line with known future developments, liabilities and uncertainties.

Structure, governance and management

a. Constitution

The playgroup has a charitable tax status reflecting the social and community work undertaken. The playgroup was registered as a charity with the Charity Commission for Northern Ireland on 25th April 2016. This process clarified the geographic area of benefit within the Playgroup's objectives to include the Lisburn and Belfast area and its surrounding environs in County Antrim.

b. Methods of appointment of election of Trustees

Parents and guardians of those children who attend/attended the Playgroup can apply to become Family Members providing their application is accepted by the Management Committee. These members over the age of eighteen shall be eligible to be nominated for election to the committee. The committee must be made up of at least five members and not more than twelve. Each member of the committee shall hold office for two years, retiring in rotation with the longest serving third to retire at each AGM.

c. Organisational structure and decision-making policies

The management committee are responsible for the running of the charity and all decisions made.

Danielle O'Neill, Chair
Hugh Kennedy, Vice Chair
Kelly Saunders, Trustee
Ciara Bird, Trustee
Nyree Hogg, Treasurer
Valerie McGreevy, Secretary (Resigned 7 May 2024)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees' report was approved by the Board of Trustees.

.....
Danielle O'Neill, Chair
Trustee

Date: .....

BALLYMACWARD PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BALLYMACWARD PRE-SCHOOL PLAYGROUP

I report to the Trustees on my examination of the financial statements of Ballymacward Pre-School Playgroup (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan R Bethel
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: .....

BALLYMACWARD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	**2**	46,646	5,200	51,846	54,789	600	55,389
Expenditure on:							
Charitable activities	**3**	52,039	4,944	56,983	55,703	-	55,703
Net (expenditure)/income for the year/ Net movement in funds		(5,393)	256	(5,137)	(914)	600	(314)
Fund balances at 1 September 2023		9,511	1,600	11,111	10,425	1,000	11,425
Fund balances at 31 August 2024		4,118	1,856	5,974	9,511	1,600	11,111

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

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

BALLYMACWARD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**8**		925		1,156
Current assets					
Debtors	**9**	1,734		1,581	
Cash at bank and in hand		5,277		10,115	
		7,011		11,696	
Creditors: amounts falling due within one year	**10**	(1,962)		(1,741)	
Net current assets			5,049		9,955
Total assets less current liabilities			5,974		11,111
Net assets excluding pension liability			5,974		11,111
The funds of the Trust					
Restricted income funds	**12**		1,856		1,600
Unrestricted funds			4,118		9,511
			5,974		11,111

The financial statements were approved by the Trustees on .....

.....
Danielle O'Neill, Chair
Trustee

BALLYMACWARD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Ballymacward Pre-School Playgroup is a charity limited by guarantees. The school is registered as a charity in Northern Ireland and has the charity number NIC105193. The registered office address and principal place of business is 22 Rock Road, Lisburn, BT28 3SU. The principal activity of the charity is to be providing the advancement of education.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

Ballymacward Pre-School Playgroup meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which 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 costs 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

2 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	11,763	-	11,763	7,677	-	7,677
Grants received	34,883	5,200	40,083	47,112	600	47,712
	46,646	5,200	51,846	54,789	600	55,389

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Expenditure on charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Direct costs		
Staff costs	40,885	41,560
Depreciation and impairment	231	289
Repair costs	4,944	-
	46,060	41,849
Share of support and governance costs (see note 4)		
Support	8,756	11,393
Governance	2,167	2,461
	56,983	55,703
Analysis by fund		
Unrestricted funds	52,039	55,703
Restricted funds	4,944	-
	56,983	55,703

4 Support costs allocated to activities

	2024 £	2023 £
Bank Fees	79	83
Postage & Stationery	1,303	1,952
Telephone	654	707
Heat & Light	1,968	1,591
Repairs	(147)	235
Cleaning	-	117
Computer	21	38
Grant Spending	2,228	4,004
Insurance	1,127	1,441
Subscriptions	1,523	1,225
Governance costs	2,167	2,461
	10,923	13,854
Analysed between:		
Charitable Activities	10,923	13,854

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

5 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,460	1,496
Depreciation of owned tangible fixed assets	231	289

6 Trustees

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	4	4

Employment costs	2024	2023
	£	£
Wages and salaries	39,288	40,026
Social security costs	261	44
Other pension costs	1,336	1,490
	40,885	41,560

There were no employees whose annual remuneration was more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

8 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 September 2023	4,574
At 31 August 2024	4,574
Depreciation and impairment	
At 1 September 2023	3,418
Depreciation charged in the year	231
At 31 August 2024	3,649
Carrying amount	
At 31 August 2024	925
At 31 August 2023	1,156

9 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,734	1,581

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,962	1,741

11 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,336	1,490

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
	1,600	5,200	(4,944)	1,856

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
	1,000	600	-	1,600

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	9,511	46,646	(52,039)	4,118

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	10,425	54,789	(55,703)	9,511

14 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Tangible assets	823	102	925
Current assets/(liabilities)	3,295	1,754	5,049
	4,118	1,856	5,974

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

14 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	1,028	128	1,156
Current assets/(liabilities)	8,483	1,472	9,955
	9,511	1,600	11,111

15 Pension commitments

The school operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions paid by the company amounted to £1,339 (2023: £1,490).

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Ballymacward Pre-School Playgroup

Northern Ireland - Charity number 105193

Annual report

Charity registration number NIC105193

BALLYMACWARD PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Danielle O'Neill, Chair Hugh Kennedy, Vice Chair Kelly Saunders, Trustee Ciara Bird, Trustee Nyree Hogg, Treasurer
Charity number	NIC105193
Principal address	Ballymacward Pre School 22A Rock Road Stoneyford BT28 3SU
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH

BALLYMACWARD PRE-SCHOOL PLAYGROUP

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

BALLYMACWARD PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Objectives and activities
a. Policies and objectives

The Playgroup develops and delivers high quality early childhood education and care services for children and their families. As a member of the Early Years network, the Playgroup receives specialist support and guidance to ensure best practice informs it policies and services. The objectives of the Playgroup state that "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 Lisburn and Belfast area and its surrounding environs in County Antrim (hereinafter called the 'area of benefit') without distinction of age, gender, marital status, disability, sexual orientation, nationality, 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 principals of Early Years.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre-schools has continued to support the values and principals of Early Years. The results are listed below in the Review of Activities.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

Significant activities and achievements against objectives

a. Review of Activities

The Pre-schools income is generated predominantly from the monies received from the Education Authority via its Pre-School Education Programme. The pre-school received this funding for 12 places from September 2023 to January 2024 then 13 places from February 2024 to June 2024. The number of places funded by the Education Authority is likely to remain the core funding source for the pre-school. As such, the committee and staff remain focussed on advertising and promoting the pre-school in the local community to ensure a core number of application numbers for the next academic year. The programme for 3 years olds ran alongside the pre-school session from September 2023; this was attended by 10 children throughout the year.

A Grant of £5000 was received from the Halifax which went towards fixing the front of the building. £200 was received from Getting Ready to Learn for resources for the Big Bedtime Read.

The Pre-school has signage outside the school building and located in the car park to make it visible from the road. The preschool uses social media platforms such as Facebook and a school website to communicate with parents and the community. Seesaw app is also used to communicate with the parents of the pupils on a regular basis. The Preschool maintains its strong bond with the Primary school and jointly advertise in local newspapers and the parish bulletin when there are upcoming events. The preschool has a wonderful outdoor area; this outdoor space provides a safe, secure and vibrant play area for the children. The Pre-school staff and committee members received positive feedback from the parents following our open morning with regards to the facilities available on site for the children. The Pre-school was selected as first choice by many of the parents when deciding on a suitable pre-school for their child.

The pre-school is inspected on a yearly basis by Social Services. The last inspection was held on 14th December 2023 and the inspecting Social Worker summarised
" On the day of Inspection, there were 16 children present.
On the day of inspection, the staff members provided a supportive and encouraging environment the children appeared happy and relaxed in their care. The Pre-School has created an environment that provides a wide range of learning and play opportunities. The staff team demonstrated a good understanding of safeguarding practices. Documentation, was up to date and available for this inspection.
There were no Requirements or recommendations made".

The Education and Training Inspectorate (ETI) provides inspection services for the Department for Education approximately every 5 to 7 years. The Pre-School took part in the new Pilot Inspection process on 13th and 14th November 2023. ETI commented:

- "*There is a shared vision and collegial commitment, at all levels, to provide a safe, stimulating and inclusive environment in which all children can access fully the pre-school curriculum".*
- *"Staff professional learning is linked strategically to the playgroup's development plan and is impacting positively on both the provision and on the outcomes for the children".*
- *"The playgroup has established strong and supportive relationships with: parents and families; the adjoining primary school; and their early years specialist (EYS) from the Early Years Organisation (EYO), all of which are valued and impact positively on all aspects of the provision".*
- *"An aspect of effective practice in this playgroup which should be shared more widely is the: extent to which the setting prioritises and embeds successfully health, wellbeing and keeping safe through their effective partnerships; well-considered staff professional learning; and wholly inclusive planned learning experiences".*

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

Going concern

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risks and uncertainties

The trustees periodically conduct their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and, to ensure the consistent quality of delivery for all operational aspects of the charity, procedures for authorisation of all transactions and projects have been implemented.

Reserves policy

c. Reserve policy

The trustees recommend that any deficit for the year be deducted from the fund to which is relates. The trustees will consider on an ongoing basis the level of reserves that is prudent for the charity to have in line with known future developments, liabilities and uncertainties.

Structure, governance and management

a. Constitution

The playgroup has a charitable tax status reflecting the social and community work undertaken. The playgroup was registered as a charity with the Charity Commission for Northern Ireland on 25th April 2016. This process clarified the geographic area of benefit within the Playgroup's objectives to include the Lisburn and Belfast area and its surrounding environs in County Antrim.

b. Methods of appointment of election of Trustees

Parents and guardians of those children who attend/attended the Playgroup can apply to become Family Members providing their application is accepted by the Management Committee. These members over the age of eighteen shall be eligible to be nominated for election to the committee. The committee must be made up of at least five members and not more than twelve. Each member of the committee shall hold office for two years, retiring in rotation with the longest serving third to retire at each AGM.

c. Organisational structure and decision-making policies

The management committee are responsible for the running of the charity and all decisions made.

Danielle O'Neill, Chair
Hugh Kennedy, Vice Chair
Kelly Saunders, Trustee
Ciara Bird, Trustee
Nyree Hogg, Treasurer
Valerie McGreevy, Secretary (Resigned 7 May 2024)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees' report was approved by the Board of Trustees.

.....
Danielle O'Neill, Chair
Trustee

Date: .....

BALLYMACWARD PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BALLYMACWARD PRE-SCHOOL PLAYGROUP

I report to the Trustees on my examination of the financial statements of Ballymacward Pre-School Playgroup (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan R Bethel
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: .....

BALLYMACWARD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	**2**	46,646	5,200	51,846	54,789	600	55,389
Expenditure on:							
Charitable activities	**3**	52,039	4,944	56,983	55,703	-	55,703
Net (expenditure)/income for the year/ Net movement in funds		(5,393)	256	(5,137)	(914)	600	(314)
Fund balances at 1 September 2023		9,511	1,600	11,111	10,425	1,000	11,425
Fund balances at 31 August 2024		4,118	1,856	5,974	9,511	1,600	11,111

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

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

BALLYMACWARD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**8**		925		1,156
Current assets					
Debtors	**9**	1,734		1,581	
Cash at bank and in hand		5,277		10,115	
		7,011		11,696	
Creditors: amounts falling due within one year	**10**	(1,962)		(1,741)	
Net current assets			5,049		9,955
Total assets less current liabilities			5,974		11,111
Net assets excluding pension liability			5,974		11,111
The funds of the Trust					
Restricted income funds	**12**		1,856		1,600
Unrestricted funds			4,118		9,511
			5,974		11,111

The financial statements were approved by the Trustees on .....

.....
Danielle O'Neill, Chair
Trustee

BALLYMACWARD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

Charity information

Ballymacward Pre-School Playgroup is a charity limited by guarantees. The school is registered as a charity in Northern Ireland and has the charity number NIC105193. The registered office address and principal place of business is 22 Rock Road, Lisburn, BT28 3SU. The principal activity of the charity is to be providing the advancement of education.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

Ballymacward Pre-School Playgroup meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which 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 costs 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

2 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	11,763	-	11,763	7,677	-	7,677
Grants received	34,883	5,200	40,083	47,112	600	47,712
	46,646	5,200	51,846	54,789	600	55,389

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Expenditure on charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Direct costs		
Staff costs	40,885	41,560
Depreciation and impairment	231	289
Repair costs	4,944	-
	46,060	41,849
Share of support and governance costs (see note 4)		
Support	8,756	11,393
Governance	2,167	2,461
	56,983	55,703
Analysis by fund		
Unrestricted funds	52,039	55,703
Restricted funds	4,944	-
	56,983	55,703

4 Support costs allocated to activities

	2024 £	2023 £
Bank Fees	79	83
Postage & Stationery	1,303	1,952
Telephone	654	707
Heat & Light	1,968	1,591
Repairs	(147)	235
Cleaning	-	117
Computer	21	38
Grant Spending	2,228	4,004
Insurance	1,127	1,441
Subscriptions	1,523	1,225
Governance costs	2,167	2,461
	10,923	13,854
Analysed between:		
Charitable Activities	10,923	13,854

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

5 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,460	1,496
Depreciation of owned tangible fixed assets	231	289

6 Trustees

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	4	4

Employment costs	2024	2023
	£	£
Wages and salaries	39,288	40,026
Social security costs	261	44
Other pension costs	1,336	1,490
	40,885	41,560

There were no employees whose annual remuneration was more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

8 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 September 2023	4,574
At 31 August 2024	4,574
Depreciation and impairment	
At 1 September 2023	3,418
Depreciation charged in the year	231
At 31 August 2024	3,649
Carrying amount	
At 31 August 2024	925
At 31 August 2023	1,156

9 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,734	1,581

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,962	1,741

11 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,336	1,490

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
	1,600	5,200	(4,944)	1,856

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
	1,000	600	-	1,600

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	9,511	46,646	(52,039)	4,118

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	10,425	54,789	(55,703)	9,511

14 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Tangible assets	823	102	925
Current assets/(liabilities)	3,295	1,754	5,049
	4,118	1,856	5,974

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

14 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	1,028	128	1,156
Current assets/(liabilities)	8,483	1,472	9,955
	9,511	1,600	11,111

15 Pension commitments

The school operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions paid by the company amounted to £1,339 (2023: £1,490).

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Ballymacward Pre-School Playgroup

Northern Ireland - Charity number 105193

Annual return

Charity registration number NIC105193

BALLYMACWARD PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Danielle O'Neill, Chair Hugh Kennedy, Vice Chair Kelly Saunders, Trustee Ciara Bird, Trustee Nyree Hogg, Treasurer
Charity number	NIC105193
Principal address	Ballymacward Pre School 22A Rock Road Stoneyford BT28 3SU
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH

BALLYMACWARD PRE-SCHOOL PLAYGROUP

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Independent examiner's report	5
Statement of financial activities	6
Balance sheet	7
Notes to the financial statements	8 - 16

BALLYMACWARD PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2024

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

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

Objectives and activities
a. Policies and objectives

The Playgroup develops and delivers high quality early childhood education and care services for children and their families. As a member of the Early Years network, the Playgroup receives specialist support and guidance to ensure best practice informs it policies and services. The objectives of the Playgroup state that "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 Lisburn and Belfast area and its surrounding environs in County Antrim (hereinafter called the 'area of benefit') without distinction of age, gender, marital status, disability, sexual orientation, nationality, 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 principals of Early Years.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre-schools has continued to support the values and principals of Early Years. The results are listed below in the Review of Activities.

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Achievements and performance

Significant activities and achievements against objectives

a. Review of Activities

The Pre-schools income is generated predominantly from the monies received from the Education Authority via its Pre-School Education Programme. The pre-school received this funding for 12 places from September 2023 to January 2024 then 13 places from February 2024 to June 2024. The number of places funded by the Education Authority is likely to remain the core funding source for the pre-school. As such, the committee and staff remain focussed on advertising and promoting the pre-school in the local community to ensure a core number of application numbers for the next academic year. The programme for 3 years olds ran alongside the pre-school session from September 2023; this was attended by 10 children throughout the year.

A Grant of £5000 was received from the Halifax which went towards fixing the front of the building. £200 was received from Getting Ready to Learn for resources for the Big Bedtime Read.

The Pre-school has signage outside the school building and located in the car park to make it visible from the road. The preschool uses social media platforms such as Facebook and a school website to communicate with parents and the community. Seesaw app is also used to communicate with the parents of the pupils on a regular basis. The Preschool maintains its strong bond with the Primary school and jointly advertise in local newspapers and the parish bulletin when there are upcoming events. The preschool has a wonderful outdoor area; this outdoor space provides a safe, secure and vibrant play area for the children. The Pre-school staff and committee members received positive feedback from the parents following our open morning with regards to the facilities available on site for the children. The Pre-school was selected as first choice by many of the parents when deciding on a suitable pre-school for their child.

The pre-school is inspected on a yearly basis by Social Services. The last inspection was held on 14th December 2023 and the inspecting Social Worker summarised
" On the day of Inspection, there were 16 children present.
On the day of inspection, the staff members provided a supportive and encouraging environment the children appeared happy and relaxed in their care. The Pre-School has created an environment that provides a wide range of learning and play opportunities. The staff team demonstrated a good understanding of safeguarding practices. Documentation, was up to date and available for this inspection.
There were no Requirements or recommendations made".

The Education and Training Inspectorate (ETI) provides inspection services for the Department for Education approximately every 5 to 7 years. The Pre-School took part in the new Pilot Inspection process on 13th and 14th November 2023. ETI commented:

- "*There is a shared vision and collegial commitment, at all levels, to provide a safe, stimulating and inclusive environment in which all children can access fully the pre-school curriculum".*
- *"Staff professional learning is linked strategically to the playgroup's development plan and is impacting positively on both the provision and on the outcomes for the children".*
- *"The playgroup has established strong and supportive relationships with: parents and families; the adjoining primary school; and their early years specialist (EYS) from the Early Years Organisation (EYO), all of which are valued and impact positively on all aspects of the provision".*
- *"An aspect of effective practice in this playgroup which should be shared more widely is the: extent to which the setting prioritises and embeds successfully health, wellbeing and keeping safe through their effective partnerships; well-considered staff professional learning; and wholly inclusive planned learning experiences".*

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

Financial review

Going concern

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risks and uncertainties

The trustees periodically conduct their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and, to ensure the consistent quality of delivery for all operational aspects of the charity, procedures for authorisation of all transactions and projects have been implemented.

Reserves policy

c. Reserve policy

The trustees recommend that any deficit for the year be deducted from the fund to which is relates. The trustees will consider on an ongoing basis the level of reserves that is prudent for the charity to have in line with known future developments, liabilities and uncertainties.

Structure, governance and management

a. Constitution

The playgroup has a charitable tax status reflecting the social and community work undertaken. The playgroup was registered as a charity with the Charity Commission for Northern Ireland on 25th April 2016. This process clarified the geographic area of benefit within the Playgroup's objectives to include the Lisburn and Belfast area and its surrounding environs in County Antrim.

b. Methods of appointment of election of Trustees

Parents and guardians of those children who attend/attended the Playgroup can apply to become Family Members providing their application is accepted by the Management Committee. These members over the age of eighteen shall be eligible to be nominated for election to the committee. The committee must be made up of at least five members and not more than twelve. Each member of the committee shall hold office for two years, retiring in rotation with the longest serving third to retire at each AGM.

c. Organisational structure and decision-making policies

The management committee are responsible for the running of the charity and all decisions made.

Danielle O'Neill, Chair
Hugh Kennedy, Vice Chair
Kelly Saunders, Trustee
Ciara Bird, Trustee
Nyree Hogg, Treasurer
Valerie McGreevy, Secretary (Resigned 7 May 2024)

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

The Trustees' report was approved by the Board of Trustees.

.....
Danielle O'Neill, Chair
Trustee

Date: .....

BALLYMACWARD PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BALLYMACWARD PRE-SCHOOL PLAYGROUP

I report to the Trustees on my examination of the financial statements of Ballymacward Pre-School Playgroup (the Trust) for the year ended 31 August 2024.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or

2 the financial statements do not accord with those records; or

3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan R Bethel
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: .....

BALLYMACWARD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2024

	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Income from:							
Charitable activities	**2**	46,646	5,200	51,846	54,789	600	55,389
Expenditure on:							
Charitable activities	**3**	52,039	4,944	56,983	55,703	-	55,703
Net (expenditure)/income for the year/ Net movement in funds		(5,393)	256	(5,137)	(914)	600	(314)
Fund balances at 1 September 2023		9,511	1,600	11,111	10,425	1,000	11,425
Fund balances at 31 August 2024		4,118	1,856	5,974	9,511	1,600	11,111

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

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

BALLYMACWARD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Tangible assets	**8**		925		1,156
Current assets					
Debtors	**9**	1,734		1,581	
Cash at bank and in hand		5,277		10,115	
		7,011		11,696	
Creditors: amounts falling due within one year	**10**	(1,962)		(1,741)	
Net current assets			5,049		9,955
Total assets less current liabilities			5,974		11,111
Net assets excluding pension liability			5,974		11,111
The funds of the Trust					
Restricted income funds	**12**		1,856		1,600
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The financial statements were approved by the Trustees on .....

.....
Danielle O'Neill, Chair
Trustee

BALLYMACWARD PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies

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Ballymacward Pre-School Playgroup meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

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1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 Accounting policies **(Continued)**

Basic financial liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which 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 costs 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.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

2 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	11,763	-	11,763	7,677	-	7,677
Grants received	34,883	5,200	40,083	47,112	600	47,712
	46,646	5,200	51,846	54,789	600	55,389

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

3 Expenditure on charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Direct costs		
Staff costs	40,885	41,560
Depreciation and impairment	231	289
Repair costs	4,944	-
	46,060	41,849
Share of support and governance costs (see note 4)		
Support	8,756	11,393
Governance	2,167	2,461
	56,983	55,703
Analysis by fund		
Unrestricted funds	52,039	55,703
Restricted funds	4,944	-
	56,983	55,703

4 Support costs allocated to activities

	2024 £	2023 £
Bank Fees	79	83
Postage & Stationery	1,303	1,952
Telephone	654	707
Heat & Light	1,968	1,591
Repairs	(147)	235
Cleaning	-	117
Computer	21	38
Grant Spending	2,228	4,004
Insurance	1,127	1,441
Subscriptions	1,523	1,225
Governance costs	2,167	2,461
	10,923	13,854
Analysed between:		
Charitable Activities	10,923	13,854

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

5 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,460	1,496
Depreciation of owned tangible fixed assets	231	289

6 Trustees

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 August 2024, no Trustee expenses have been incurred (2023 - £NIL).

7 Employees

The average monthly number of employees during the year was:

	2024	2023
	Number	Number
	4	4

Employment costs	2024	2023
	£	£
Wages and salaries	39,288	40,026
Social security costs	261	44
Other pension costs	1,336	1,490
	40,885	41,560

There were no employees whose annual remuneration was more than £60,000.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

8 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 September 2023	4,574
At 31 August 2024	4,574
Depreciation and impairment	
At 1 September 2023	3,418
Depreciation charged in the year	231
At 31 August 2024	3,649
Carrying amount	
At 31 August 2024	925
At 31 August 2023	1,156

9 Debtors

	2024	2023
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,734	1,581

10 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	1,962	1,741

11 Retirement benefit schemes

	2024	2023
Defined contribution schemes	£	£
Charge to profit or loss in respect of defined contribution schemes	1,336	1,490

The Trust operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Trust in an independently administered fund.

12 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
	1,600	5,200	(4,944)	1,856

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
	1,000	600	-	1,600

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 September 2023	Incoming resources	Resources expended	At 31 August 2024
	£	£	£	£
General funds	9,511	46,646	(52,039)	4,118

Previous year:	At 1 September 2022	Incoming resources	Resources expended	At 31 August 2023
	£	£	£	£
General funds	10,425	54,789	(55,703)	9,511

14 Analysis of net assets between funds

	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
At 31 August 2024:			
Tangible assets	823	102	925
Current assets/(liabilities)	3,295	1,754	5,049
	4,118	1,856	5,974

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 AUGUST 2024

14 Analysis of net assets between funds (Continued)

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 August 2023:			
Tangible assets	1,028	128	1,156
Current assets/(liabilities)	8,483	1,472	9,955
	9,511	1,600	11,111

15 Pension commitments

The school operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions paid by the company amounted to £1,339 (2023: £1,490).

16 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).

Ballymacward Pre-School Playgroup

Northern Ireland - Charity number 105193

Accounts

Charity registration number NIC105193

BALLYMACWARD PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BALLYMACWARD PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Danielle O'Neill, Chair	(Appointed 16 January 2023)
	Hugh Kennedy, Vice Chair	
	Kelly Saunders, Trustee	
	Ciara Bird, Trustee	(Appointed 16 January 2023)
	Nyree Hogg, Treasurer	(Appointed 16 January 2023)
	Valerie McGreevy, Secretary	
Charity number	NIC105193	
Principal address	Ballymacward Pre School 22A Rock Road Stoneyford BT28 3SU	
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH	

BALLYMACWARD PRE-SCHOOL PLAYGROUP

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Balance sheet	6
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BALLYMACWARD PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

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

Objectives and activities
a. Policies and objectives

The Playgroup develops and delivers high quality early childhood education and care services for children and their families. As a member of the Early Years network, the Playgroup receives specialist support and guidance to ensure best practice informs it policies and services. The objectives of the Playgroup state that "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 Lisburn and Belfast area and its surrounding environs in County Antrim (hereinafter called the 'area of benefit') without distinction of age, gender, marital status, disability, sexual orientation, nationality, 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 principals of Early Years.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre-schools has continued to support the values and principals of Early Years. The results are listed below in the Review of Activities.

Achievements and performance
a. Review of Activities

The Pre-schools income is generated predominantly from the monies received from the Education Authority via its Pre-School Education Programme. The pre-school received this funding for 17 places from September 2022 to January 2023 then 18 places from February 2023 to June 2023. The number of places funded by the Education Authority is likely to remain the core funding source for the pre-school. As such, the committee and staff remain focussed on advertising and promoting the pre-school in the local community to ensure a core number of application numbers for the next academic year. The programme for 3 years olds ran alongside the pre-school session from September 2022; this was attended by 9 children throughout the year.

A Grant of £1248 and £1664 Engage funding was received from the Education Authority, this money was used for mindfulness sessions to support childrens mental health and wellbeing.

The Pre-school has signage outside the school building and located in the car park to make it visible from the road. The preschool uses social media platforms such as Facebook and a school website to communicate with parents and the community, Seesaw app is also used to communicate with the parents of the pupils on a regular basis. The Preschool maintains its strong bond with the Primary school and jointly advertise in local newspapers and the parish bulletin when there are upcoming events. The preschool has a wonderful outdoor area; this outdoor space provides a safe, secure and vibrant play area for the children. The Pre-school staff and committee members received positive feedback from the parents following our open morning with regards to the facilities available on site for the children. The Pre-school was selected as first choice by many of the parents when deciding on a suitable pre-school for their child.

The pre-school is inspected on a yearly basis by Social Services. The last inspection was held on 29th November 2022 and no recommendations for improvement have been made at this time.

The Education and Training Inspectorate (ETI) provides inspection services for the Department for Education approximately every 5 to 7 years. The last ETI report, in March 2015 and it stated that "the quality of education provided by this playgroup is very good. The pre-school is meeting very effectively the educational and pastoral needs of the children; and has demonstrated its capacity for sustained self-improvement". The inspection report also stated that "the children are confident, well-motivated and have a very positive attitude to their learning; they are respectful to the staff and one another". The ETI report referenced a confidential questionnaire completed by parents/carers and stated that "all of the returns from the questionnaires indicated very high levels of satisfaction with all aspects of the work of the pre-school.

Financial review
a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risks and uncertainties
The trustees periodically conduct their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and, to ensure the consistent quality of delivery for all operational aspects of the charity, procedures for authorisation of all transactions and projects have been implemented.

c. Reserve policy

The trustees recommend that any deficit for the year be deducted from the fund to which is relates. The trustees will consider on an ongoing basis the level of reserves that is prudent for the charity to have in line with known future developments, liabilities and uncertainties.

Structure, governance and management
a. Constitution

The playgroup has a charitable tax status reflecting the social and community work undertaken. The playgroup was registered as a charity with the Charity Commission for Northern Ireland on 25th April 2016. This process clarified the geographic area of benefit within the Playgroup's objectives to include the Lisburn and Belfast area and its surrounding environs in County Antrim.

b. Methods of appointment of election of Trustees

Parents and guardians of those children who attend/attended the Playgroup can apply to become Family Members providing their application is accepted by the Management Committee. These members over the age of eighteen shall be eligible to be nominated for election to the committee. The committee must be made up of at least five members and not more than twelve. Each member of the committee shall hold office for two years, retiring in rotation with the longest serving third to retire at each AGM.

c. Organisational structure and decision-making policies

The management committee are responsible for the running of the charity and all decisions made.

Danielle O'Neill, Chair	(Appointed 16 January 2023)
Donna Hughes, Chair	(Resigned 16 January 2023)
Hugh Kennedy, Vice Chair	
Rachel McCusker, Trustee	(Resigned 16 January 2023)
Kelly Saunders, Trustee	
Ciara Bird, Trustee	(Appointed 16 January 2023)
Nyree Hogg, Treasurer	(Appointed 16 January 2023)
Valerie McGreevy, Secretary	

The Trustees' report was approved by the Board of Trustees.



Danielle O'Neill, Chair
Trustee

6 February 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BALLYMACWARD PRE-SCHOOL PLAYGROUP

I report to the Trustees on my examination of the financial statements of Ballymacward Pre-School Playgroup (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan R Bethel
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: 6 February 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Charitable activities	2	54,789	600	55,389	51,043	2,775	53,818
Expenditure on:							
Charitable activities	3	55,703	-	55,703	44,790	2,815	47,605
Net (expenditure)/income for the year/ Net movement in funds		(914)	600	(314)	6,253	(40)	6,213
Fund balances at 1 September 2022		10,425	1,000	11,425	4,172	1,040	5,212
Fund balances at 31 August 2023		9,511	1,600	11,111	10,425	1,000	11,425

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

All income and expenditure derive from continuing activities.

BALLYMACWARD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		1,156		1,241
Current assets					
Debtors	9	1,581		1,217	
Cash at bank and in hand		10,115		10,401	
		11,696		11,618	
Creditors: amounts falling due within one year	10	(1,741)		(1,434)	
Net current assets			9,955		10,184
Total assets less current liabilities			11,111		11,425
Income funds					
Restricted funds			1,600		1,000
Unrestricted funds			9,511		10,425
			11,111		11,425

The financial statements were approved by the Trustees on 6 February 2024

Danielle O'Neill, Chair
Trustee

1 Accounting policies

Charity information

Ballymacward Pre-School Playgroup is a charity limited by guarantees. The school is registered as a charity in Northern Ireland and has the charity number NIC105193. The registered office address and principal place of business is 22 Rock Road, Lisburn, BT28 3SU. The principal activity of the charity is to be providing the advancement of education.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

Ballymacward Pre-School Playgroup meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which 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 costs 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.

2 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	7,677	-	7,677	37,801	-	37,801
Grants received	47,112	600	47,712	13,242	2,775	16,017
	54,789	600	55,389	51,043	2,775	53,818

3 Charitable activities

	Charitable Expenditure 2023	Charitable Expenditure 2022
	£	£
Staff costs	41,560	36,489
Depreciation and impairment	289	310
	41,849	36,799
Share of support costs (see note 4)	11,393	8,799
Share of governance costs (see note 4)	2,461	2,007
	55,703	47,605
Analysis by fund		
Unrestricted funds	55,703	44,790
Restricted funds	-	2,815

4 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank fees	83	-	83	80	-	80
Office costs, general, post & stationery	1,952	-	1,952	1,556	-	1,556
Telephone	707	-	707	830	-	830
Heat & light	1,591	-	1,591	1,671	-	1,671
Repairs	235	-	235	948	-	948
Cleaning	117	-	117	73	-	73
Computer	38	-	38	21	-	21
Grant spending	4,004	-	4,004	1,448	-	1,448
Insurance	1,441	-	1,441	1,053	-	1,053
Subscriptions	1,225	-	1,225	1,119	-	1,119
Audit fees	-	1,496	1,496	-	1,250	1,250
Legal and professional	-	965	965	-	757	757
	11,393	2,461	13,854	8,799	2,007	10,806
Analysed between Charitable activities	11,393	2,461	13,854	8,799	2,007	10,806

Governance costs includes payments to the auditors of £1,280 (2022- £1,250) for audit fees.

5 Auditor's remuneration

Fees payable to the Trust's auditor and associates:	2023 £	2022 £
Audit of the Trust's annual accounts	1,496	1,250

6 Trustees

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2022, no Trustee expenses have been incurred (2022 - £NIL).

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	3

Employment costs	2023 £	2022 £
Wages and salaries	40,026	36,031
Social security costs	44	-
Other pension costs	1,490	458
	41,560	36,489

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 September 2022	4,370
Additions	204
At 31 August 2023	4,574
Depreciation and impairment	
At 1 September 2022	3,129
Depreciation charged in the year	289
At 31 August 2023	3,418
Carrying amount	
At 31 August 2023	1,156
At 31 August 2022	1,241

9 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,581	1,217

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,741	1,434

11 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:						
Tangible assets	1,028	128	1,156	1,081	160	1,241
Current assets/(liabilities)	8,483	1,472	9,955	9,344	840	10,184
	9,511	1,600	11,111	10,425	1,000	11,425

12 Pension commitments

The school operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions paid by the company amounted to £1,490 (2022: £458).

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

Ballymacward Pre-School Playgroup

Northern Ireland - Charity number 105193

Annual report

Charity registration number NIC105193

BALLYMACWARD PRE-SCHOOL PLAYGROUP

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 AUGUST 2023

BALLYMACWARD PRE-SCHOOL PLAYGROUP

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Danielle O'Neill, Chair	(Appointed 16 January 2023)
	Hugh Kennedy, Vice Chair	
	Kelly Saunders, Trustee	
	Ciara Bird, Trustee	(Appointed 16 January 2023)
	Nyree Hogg, Treasurer	(Appointed 16 January 2023)
	Valerie McGreevy, Secretary	
Charity number	NIC105193	
Principal address	Ballymacward Pre School 22A Rock Road Stoneyford BT28 3SU	
Independent examiner	Miscampbell & Co 6 Annadale Avenue Belfast BT7 3JH	

BALLYMACWARD PRE-SCHOOL PLAYGROUP

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BALLYMACWARD PRE-SCHOOL PLAYGROUP

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 AUGUST 2023

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

Objectives and activities
a. Policies and objectives

The Playgroup develops and delivers high quality early childhood education and care services for children and their families. As a member of the Early Years network, the Playgroup receives specialist support and guidance to ensure best practice informs it policies and services. The objectives of the Playgroup state that "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 Lisburn and Belfast area and its surrounding environs in County Antrim (hereinafter called the 'area of benefit') without distinction of age, gender, marital status, disability, sexual orientation, nationality, 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 principals of Early Years.

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Pre-schools has continued to support the values and principals of Early Years. The results are listed below in the Review of Activities.

Achievements and performance
a. Review of Activities

The Pre-schools income is generated predominantly from the monies received from the Education Authority via its Pre-School Education Programme. The pre-school received this funding for 17 places from September 2022 to January 2023 then 18 places from February 2023 to June 2023. The number of places funded by the Education Authority is likely to remain the core funding source for the pre-school. As such, the committee and staff remain focussed on advertising and promoting the pre-school in the local community to ensure a core number of application numbers for the next academic year. The programme for 3 years olds ran alongside the pre-school session from September 2022; this was attended by 9 children throughout the year.

A Grant of £1248 and £1664 Engage funding was received from the Education Authority, this money was used for mindfulness sessions to support childrens mental health and wellbeing.

The Pre-school has signage outside the school building and located in the car park to make it visible from the road. The preschool uses social media platforms such as Facebook and a school website to communicate with parents and the community, Seesaw app is also used to communicate with the parents of the pupils on a regular basis. The Preschool maintains its strong bond with the Primary school and jointly advertise in local newspapers and the parish bulletin when there are upcoming events. The preschool has a wonderful outdoor area; this outdoor space provides a safe, secure and vibrant play area for the children. The Pre-school staff and committee members received positive feedback from the parents following our open morning with regards to the facilities available on site for the children. The Pre-school was selected as first choice by many of the parents when deciding on a suitable pre-school for their child.

The pre-school is inspected on a yearly basis by Social Services. The last inspection was held on 29th November 2022 and no recommendations for improvement have been made at this time.

The Education and Training Inspectorate (ETI) provides inspection services for the Department for Education approximately every 5 to 7 years. The last ETI report, in March 2015 and it stated that "the quality of education provided by this playgroup is very good. The pre-school is meeting very effectively the educational and pastoral needs of the children; and has demonstrated its capacity for sustained self-improvement". The inspection report also stated that "the children are confident, well-motivated and have a very positive attitude to their learning; they are respectful to the staff and one another". The ETI report referenced a confidential questionnaire completed by parents/carers and stated that "all of the returns from the questionnaires indicated very high levels of satisfaction with all aspects of the work of the pre-school.

Financial review
a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

b. Principal risks and uncertainties
The trustees periodically conduct their own review of the major risks to which the charity is exposed, and systems have been established to mitigate those risks. In order to minimize internal risks, and, to ensure the consistent quality of delivery for all operational aspects of the charity, procedures for authorisation of all transactions and projects have been implemented.

c. Reserve policy

The trustees recommend that any deficit for the year be deducted from the fund to which is relates. The trustees will consider on an ongoing basis the level of reserves that is prudent for the charity to have in line with known future developments, liabilities and uncertainties.

Structure, governance and management
a. Constitution

The playgroup has a charitable tax status reflecting the social and community work undertaken. The playgroup was registered as a charity with the Charity Commission for Northern Ireland on 25th April 2016. This process clarified the geographic area of benefit within the Playgroup's objectives to include the Lisburn and Belfast area and its surrounding environs in County Antrim.

b. Methods of appointment of election of Trustees

Parents and guardians of those children who attend/attended the Playgroup can apply to become Family Members providing their application is accepted by the Management Committee. These members over the age of eighteen shall be eligible to be nominated for election to the committee. The committee must be made up of at least five members and not more than twelve. Each member of the committee shall hold office for two years, retiring in rotation with the longest serving third to retire at each AGM.

c. Organisational structure and decision-making policies

The management committee are responsible for the running of the charity and all decisions made.

Danielle O'Neill, Chair	(Appointed 16 January 2023)
Donna Hughes, Chair	(Resigned 16 January 2023)
Hugh Kennedy, Vice Chair	
Rachel McCusker, Trustee	(Resigned 16 January 2023)
Kelly Saunders, Trustee	
Ciara Bird, Trustee	(Appointed 16 January 2023)
Nyree Hogg, Treasurer	(Appointed 16 January 2023)
Valerie McGreevy, Secretary	

The Trustees' report was approved by the Board of Trustees.



Danielle O'Neill, Chair
Trustee

6 February 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BALLYMACWARD PRE-SCHOOL PLAYGROUP

I report to the Trustees on my examination of the financial statements of Ballymacward Pre-School Playgroup (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan R Bethel
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: 6 February 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Charitable activities	2	54,789	600	55,389	51,043	2,775	53,818
Expenditure on:							
Charitable activities	3	55,703	-	55,703	44,790	2,815	47,605
Net (expenditure)/income for the year/ Net movement in funds		(914)	600	(314)	6,253	(40)	6,213
Fund balances at 1 September 2022		10,425	1,000	11,425	4,172	1,040	5,212
Fund balances at 31 August 2023		9,511	1,600	11,111	10,425	1,000	11,425

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

All income and expenditure derive from continuing activities.

BALLYMACWARD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		1,156		1,241
Current assets					
Debtors	9	1,581		1,217	
Cash at bank and in hand		10,115		10,401	
		11,696		11,618	
Creditors: amounts falling due within one year	10	(1,741)		(1,434)	
Net current assets			9,955		10,184
Total assets less current liabilities			11,111		11,425
Income funds					
Restricted funds			1,600		1,000
Unrestricted funds			9,511		10,425
			11,111		11,425

The financial statements were approved by the Trustees on 6 February 2024

Danielle O'Neill, Chair
Trustee

1 Accounting policies

Charity information

Ballymacward Pre-School Playgroup is a charity limited by guarantees. The school is registered as a charity in Northern Ireland and has the charity number NIC105193. The registered office address and principal place of business is 22 Rock Road, Lisburn, BT28 3SU. The principal activity of the charity is to be providing the advancement of education.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

Ballymacward Pre-School Playgroup meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which 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 costs 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.

2 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	7,677	-	7,677	37,801	-	37,801
Grants received	47,112	600	47,712	13,242	2,775	16,017
	54,789	600	55,389	51,043	2,775	53,818

3 Charitable activities

	Charitable Expenditure 2023	Charitable Expenditure 2022
	£	£
Staff costs	41,560	36,489
Depreciation and impairment	289	310
	41,849	36,799
Share of support costs (see note 4)	11,393	8,799
Share of governance costs (see note 4)	2,461	2,007
	55,703	47,605
Analysis by fund		
Unrestricted funds	55,703	44,790
Restricted funds	-	2,815

4 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank fees	83	-	83	80	-	80
Office costs, general, post & stationery	1,952	-	1,952	1,556	-	1,556
Telephone	707	-	707	830	-	830
Heat & light	1,591	-	1,591	1,671	-	1,671
Repairs	235	-	235	948	-	948
Cleaning	117	-	117	73	-	73
Computer	38	-	38	21	-	21
Grant spending	4,004	-	4,004	1,448	-	1,448
Insurance	1,441	-	1,441	1,053	-	1,053
Subscriptions	1,225	-	1,225	1,119	-	1,119
Audit fees	-	1,496	1,496	-	1,250	1,250
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Analysed between Charitable activities	11,393	2,461	13,854	8,799	2,007	10,806

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The average monthly number of employees during the year was:

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Other pension costs	1,490	458
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	2023	2022
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Accruals and deferred income	1,741	1,434

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Ballymacward Pre-School Playgroup

Northern Ireland - Charity number 105193

Annual return

Charity registration number NIC105193

BALLYMACWARD PRE-SCHOOL PLAYGROUP

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FOR THE YEAR ENDED 31 AUGUST 2023

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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

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a. Constitution

The playgroup has a charitable tax status reflecting the social and community work undertaken. The playgroup was registered as a charity with the Charity Commission for Northern Ireland on 25th April 2016. This process clarified the geographic area of benefit within the Playgroup's objectives to include the Lisburn and Belfast area and its surrounding environs in County Antrim.

b. Methods of appointment of election of Trustees

Parents and guardians of those children who attend/attended the Playgroup can apply to become Family Members providing their application is accepted by the Management Committee. These members over the age of eighteen shall be eligible to be nominated for election to the committee. The committee must be made up of at least five members and not more than twelve. Each member of the committee shall hold office for two years, retiring in rotation with the longest serving third to retire at each AGM.

c. Organisational structure and decision-making policies

The management committee are responsible for the running of the charity and all decisions made.

Danielle O'Neill, Chair	(Appointed 16 January 2023)
Donna Hughes, Chair	(Resigned 16 January 2023)
Hugh Kennedy, Vice Chair	
Rachel McCusker, Trustee	(Resigned 16 January 2023)
Kelly Saunders, Trustee	
Ciara Bird, Trustee	(Appointed 16 January 2023)
Nyree Hogg, Treasurer	(Appointed 16 January 2023)
Valerie McGreevy, Secretary	

The Trustees' report was approved by the Board of Trustees.



Danielle O'Neill, Chair
Trustee

6 February 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF BALLYMACWARD PRE-SCHOOL PLAYGROUP

I report to the Trustees on my examination of the financial statements of Ballymacward Pre-School Playgroup (the Trust) for the year ended 31 August 2023.

Responsibilities and basis of report

As the Trustees of the Trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act (Northern Ireland) 2008.

I report in respect of my examination of the Trust's financial statements carried out in accordance with the Charities Act (Northern Ireland) 2008. In carrying out my examination I have followed all the applicable directions given by the Charity Commission under the Charities Act (Northern Ireland) 2008.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

1 accounting records were not kept in respect of the Trust as required by section 130 of the 2011 Act; or
2 the financial statements do not accord with those records; or
3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Jonathan R Bethel
Miscampbell & Co

6 Annadale Avenue
Belfast
BT7 3JH

Dated: 6 February 2024

BALLYMACWARD PRE-SCHOOL PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 AUGUST 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Charitable activities	2	54,789	600	55,389	51,043	2,775	53,818
Expenditure on:							
Charitable activities	3	55,703	-	55,703	44,790	2,815	47,605
Net (expenditure)/income for the year/ Net movement in funds		(914)	600	(314)	6,253	(40)	6,213
Fund balances at 1 September 2022		10,425	1,000	11,425	4,172	1,040	5,212
Fund balances at 31 August 2023		9,511	1,600	11,111	10,425	1,000	11,425

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

All income and expenditure derive from continuing activities.

BALLYMACWARD PRE-SCHOOL PLAYGROUP

BALANCE SHEET

AS AT 31 AUGUST 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	8		1,156		1,241
Current assets					
Debtors	9	1,581		1,217	
Cash at bank and in hand		10,115		10,401	
		11,696		11,618	
Creditors: amounts falling due within one year	10	(1,741)		(1,434)	
Net current assets			9,955		10,184
Total assets less current liabilities			11,111		11,425
Income funds					
Restricted funds			1,600		1,000
Unrestricted funds			9,511		10,425
			11,111		11,425

The financial statements were approved by the Trustees on 6 February 2024

Danielle O'Neill, Chair
Trustee

1 Accounting policies

Charity information

Ballymacward Pre-School Playgroup is a charity limited by guarantees. The school is registered as a charity in Northern Ireland and has the charity number NIC105193. The registered office address and principal place of business is 22 Rock Road, Lisburn, BT28 3SU. The principal activity of the charity is to be providing the advancement of education.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

The financial statements are prepared in sterling, which is the functional currency of the Trust. Monetary amounts in these financial statements are rounded to the nearest £.

Ballymacward Pre-School Playgroup meets the definition of a public benefit entity under FRS 102.
Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the Trust has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the Trust.

1.4 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

1 Accounting policies **(Continued)**

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the Trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

1 **Accounting policies** **(Continued)**

Basic financial liabilities

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of financial activities as a finance cost.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Trust's contractual obligations expire or are discharged or cancelled.

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the Trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.12 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

1.13 Fund accounting

General funds are unrestricted funds which 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 costs 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.

2 Charitable activities

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	7,677	-	7,677	37,801	-	37,801
Grants received	47,112	600	47,712	13,242	2,775	16,017
	54,789	600	55,389	51,043	2,775	53,818

3 Charitable activities

	Charitable Expenditure 2023	Charitable Expenditure 2022
	£	£
Staff costs	41,560	36,489
Depreciation and impairment	289	310
	41,849	36,799
Share of support costs (see note 4)	11,393	8,799
Share of governance costs (see note 4)	2,461	2,007
	55,703	47,605
Analysis by fund		
Unrestricted funds	55,703	44,790
Restricted funds	-	2,815

4 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank fees	83	-	83	80	-	80
Office costs, general, post & stationery	1,952	-	1,952	1,556	-	1,556
Telephone	707	-	707	830	-	830
Heat & light	1,591	-	1,591	1,671	-	1,671
Repairs	235	-	235	948	-	948
Cleaning	117	-	117	73	-	73
Computer	38	-	38	21	-	21
Grant spending	4,004	-	4,004	1,448	-	1,448
Insurance	1,441	-	1,441	1,053	-	1,053
Subscriptions	1,225	-	1,225	1,119	-	1,119
Audit fees	-	1,496	1,496	-	1,250	1,250
Legal and professional	-	965	965	-	757	757
	11,393	2,461	13,854	8,799	2,007	10,806
Analysed between Charitable activities	11,393	2,461	13,854	8,799	2,007	10,806

Governance costs includes payments to the auditors of £1,280 (2022- £1,250) for audit fees.

5 Auditor's remuneration

Fees payable to the Trust's auditor and associates:	2023 £	2022 £
Audit of the Trust's annual accounts	1,496	1,250

6 Trustees

During the year, no Trustees received any remuneration or other benefits (2022 - £NIL).

During the year ended 31 August 2022, no Trustee expenses have been incurred (2022 - £NIL).

7 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
	4	3

Employment costs	2023 £	2022 £
Wages and salaries	40,026	36,031
Social security costs	44	-
Other pension costs	1,490	458
	41,560	36,489

There were no employees whose annual remuneration was more than £60,000.

8 Tangible fixed assets

	Fixtures and fittings
	£
Cost	
At 1 September 2022	4,370
Additions	204
At 31 August 2023	4,574
Depreciation and impairment	
At 1 September 2022	3,129
Depreciation charged in the year	289
At 31 August 2023	3,418
Carrying amount	
At 31 August 2023	1,156
At 31 August 2022	1,241

9 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Prepayments and accrued income	1,581	1,217

10 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	1,741	1,434

11 Analysis of net assets between funds

	Unrestricted funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£
Fund balances at 31 August 2023 are represented by:						
Tangible assets	1,028	128	1,156	1,081	160	1,241
Current assets/(liabilities)	8,483	1,472	9,955	9,344	840	10,184
	9,511	1,600	11,111	10,425	1,000	11,425

12 Pension commitments

The school operates a defined contribution pension scheme in respect of the employees. The scheme and its assets are held by independent managers. The pension charge represents contributions paid by the company amounted to £1,490 (2022: £458).

13 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).