

**CARRYDUFF PLAY CARE CENTRE  
TRUSTEES REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021**

**McGuire + Farry Limited  
Chartered Certified Accountants**

**CARRYDUFF PLAY CARE CENTRE**

**Company Information**

Charity Number: 100258

Accountants: McGuire + Farry Limited  
Emerson House  
Carryduff  
Belfast  
BT8 8DN

Business Address: 20a Church Road  
Carryduff  
Belfast  
BT8 8DT

Bankers: Ulster Bank Limited  
Ormeau Road Branch  
365/369 Ormeau Road  
Belfast  
BT7 3GP

## CARRYDUFF PLAY CARE CENTRE

### Trustees and Other Information

#### Trustees

<b>Chair</b>	Roisin Mallon
<b>Treasurer</b>	Caroline Farrell
<b>Secretary</b>	Laura Patton Karen McConnell

#### Committee Members

Joe Curran  
Molly McCluskey  
Heather Perry  
Anna Crawford

<b>Registered Charity Name</b>	Carryduff Play Care Centre
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<b>Charity Registration Number</b>	100258
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<b>Accountants</b>	McGuire & Farry Limited Chartered Certified Accountants Emerson House Ballynahinch Road Carryduff BT8 8DN
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<b>Bankers</b>	Ulster Bank Ltd Ormeau Road Branch 365/369 Ormeau Road Belfast BT7 3GP
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## CARRYDUFF PLAY CARE CENTRE

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## CARRYDUFF PLAY CARE CENTRE

### TRUSTEES' ANNUAL REPORT (INCORPORATING THE CHAIRPERSON'S REPORT)

YEAR ENDED 31 JULY 2021

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#### **Structure, Governance and Management**

Carryduff Play Care Centre has a responsibility to conduct its business efficiently. The establishment of, and the strict adherence to sound financial management policies is an integral part of the organisation. The Trustees and Management Committee are committed to establishing, maintaining and applying all necessary good practice to ensure that their duty of care to the management of finances of the organisation are fulfilled. The Management Committee are responsible for taking the strategic decisions of how the Charity will move forward.

It is essential that Carryduff Play Care Centre control all operational risks as far as it is possible. This includes the participation of all those involved directly or indirectly with the banking arrangements for the organisation. Along with the financial systems of the organisation, this policy aims to detail responsibilities, risk management, internal controls and audit requirements associated with the use of online banking.

#### **Objectives and activities**

##### **Principal activity**

The objects of the centre shall be to enhance the development and education of young children by encouraging parent/guardians to understand and provide the needs of their children in Carryduff and its environs (the "area of benefit") by:

- a) offering appropriate play facilities, with the right of parents/carers to take responsibility for and become involved in the activities of the centre, ensuring that the centre offers opportunities for all children regardless of religion, culture, race or means.
- b) Encouraging the study of the needs of such children and their families and promoting public interest in and recognition of the needs of such children and their families in the local area.
- c) Providing the necessary facilities for the daily care, recreation and education of children during out of school hours and school holidays.
- d) Providing training for staff, parents, volunteers and carers of children in child development, parenting and other appropriate recreational and educational subjects.

The direct benefit which flows from Purpose: -

(a) Is to provide appropriate play facilities and equal opportunities to all children who use our centre. To encourage parents and carers to become involved in activities held within the centre. Direct benefit to all children regardless of religion, culture, race or means so that they may have an opportunity to develop and enhance their education and social skills. To prepare the children for the transition to pre-school and then to primary school.

The direct benefit which flows from Purpose

(b) is to encourage development and education to both child/parent/carer within the Carryduff area. To actively promote awareness to children and parents/carers the importance of their child's needs during development to provide the best start in life and to encourage them to reach their full potential. The direct benefit which flows from Purpose

(c) is to ensure that we have facilities to provide care to children who attend primary school, during term and non-term time. Provide a facility for the care of children during school holidays. A place in which they can meet socially to build on relations with their fellow peers. To be actively involved in recreational and educational development. To build on their own identity so that each child feels a sense of belonging and social inclusion with their own community. The direct benefit which flows from Purpose

(d) is to provide training for staff, parents, volunteers and carers of children. To encourage staff, parents, volunteers and carers of children to attend such training to further understand the development needs of children and to raise awareness of meeting the child's social and emotional development. A private benefit to the management committee may arise from a programme of ongoing training in good governance etc. Through this training the management committee gain skills and experience which are transferable to other settings. These benefits are incidental and necessary to ensure the benefit is provided to our beneficiaries.

## Strategic report

The following sections for achievements and performance and financial review form the strategic report of the charity.

### Achievements and performance

The charity continued to operate successfully throughout the year and meet the objectives that it was set up to achieve as listed above. Also it carried out various fundraising events throughout the year, including the Night at the Races sponsored Trikeathon, quiz sheets and the running of a Christmas fair and Spring Community Fun Day.

### Financial review

The financial performance for the year 2020/2021 was in line with the expectations of the Trustees and Centre Management. The financial results for the year are set out in detail on pages 4 to 9. The Centre recorded income for the year of £250,466 (2019/2020 £190,247).

The net surplus for the year was £75,963 (2019/2020 £1,174).

At 31 July 2021 the Centre had total funds of £335,773 (2019/2020 £252,939), comprised of £245,773 of unrestricted funds and £90,000 of restricted funds.

The restricted funds are designated for future provision of new property purchase.

The Trustees aim to maintain free reserves at a level which equates to approximately three months of unrestricted running costs.

The balance held as unrestricted funds at 31 July 2021 was £245,773, of which £66,000 are estimated to be running costs for a three month period.

The principal sources of funding for the Centre can be broken down as follows:

#### Playgroup

Parental Fees and Grants	£64,130
Other Income	£96,626

#### Play Care

Parental Fees and Grants	£100,478
Other Income	£149,988

## Chairperson's Report 2020/21

Carryduff Playgroup and Play Care Centre's Committee exists as a group to help promote the services of the Centre, to offer staff support, and most importantly, to work with the pupils, parents, local businesses and the local community to raise funds to facilitate ongoing improvement to the Centre and the facilities offered therein.

The Centre is a registered charity, governed by a committee of nine, comprising co-secretaries, treasurer, chair and our members - additionally, we have staff representatives who attend meetings to offer additional advice, support, and guidance.

2019 through to 2021 has been a challenging period for all of us. In 2019, we held our Christmas Fair, but unfortunately as we began the planning for our Spring event, we entered the first of a series of restrictions, lockdowns, and an ever-changing landscape of legislation and regulations.

To that end, I would like to formally extend my thanks to the staff – who went above and beyond throughout. A skeleton team kept the Centre open for the children of keyworkers, and did so without complaint, providing a much-needed resource for those parents who are essential workers.

You will also, if you follow us on Facebook, have noticed ongoing outdoor improvements, completed generously by our staff - and ably assisted by the children! – over the last number of months.

This leads me on to 2019-21 Committee. In my fourth and fifth year as Chair, I have been extremely privileged to have had such a supportive and enthusiastic group of parents to work with, who have thrown themselves into various tasks with vigour – we make a great team! We worked with a slightly reduced committee for 2020/21, and I am grateful to those committee members who agreed to stay on for another year to ensure we could operate within the required parameters. To Joe, Caroline, and Janine, sincere thanks for agreeing to continue to do so, you are truly invaluable. To Gemma and Kimberlee, a warm welcome, we look forward to having you on board!

The funds that are raised are allocated and spent in conjunction with the Centre staff – and discussed with and signed off by the Committee. In 2019/20, we aimed to further bolster the fund to replace the outdated mobile on our grounds (Room 3), and we made significant contribution towards that. Our fundraising was somewhat curtailed in 2020/21, but thanks to the generosity of families and friends of the centre, we still managed to raise £2k.

Looking forward to 2021/22, we hope to see an easing of restrictions linked to the upcoming vaccine booster programme, to enable us to resume planning for some much-needed fun at our events! We will be holding our Christmas Fair this year, albeit scaled back, but remain hopeful that you will attend.

Of course, we would absolutely welcome new members on board, we are looking for parents who can attend a monthly meeting and help out at fundraising events. If you don't feel you can commit to a full membership role, we would be grateful if you'd consider adding your name to our 'helpers' list, with no obligation. A form accompanies this report. If you think you could even spare an hour over the course of the year, please do submit your name, we'd be genuinely grateful.

In summary, it's been a difficult two years, and whilst 2019/20 should have been my final year, I will be staying on for 2021/22.

I look forward to meeting as many of the parents and families as possible over the course of the next few months, restrictions permitting. My contact details are on the board in reception should you wish to get in touch at any time – one of the staff members will be happy to convey them whilst parents are not permitted to enter the area.

With thanks,



Roisin Mallon Chair.

**CARRYDUFF PLAY CARE CENTRE**

**INDEPENDENT EXAMINER'S REPORT**

**FOR THE YEAR ENDED 31 JULY 2021**

**Respective responsibilities of the trustees and examiners**

The Charity's Trustees are responsible for the preparation of the Accounts. The Charity's Trustees consider that an audit is not required for this year (under section 65 of the Charities Act (NI) 2008) and that an independent examination is needed.

It is our responsibility to:

- examine the accounts (under section 65 of the Act),
- to follow the procedures laid down in the General Directions given by the Charity Commission (under section 65(9)(b) of the Act), and
- to state whether particular matters have come to our attention.

**Basis of independent examiner's report**

Our examination was carried out in accordance with General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In the course of our examination, no matter has come to our attention:

1. which gives us reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 63 of the Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act (NI) 2008; have not been met; or
2. to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



**McGuire + Farry Limited**  
**Chartered Certified Accountants**

**Date:**

**Emerson House**  
**Carryduff**  
**Belfast**  
**BT8 8DN**

CARRYDUFF PLAY CARE CENTRE (PLAY GROUP)  
 STATEMENT OF FINANCIAL ACTIVITIES  
 (INCLUDING INCOME AND EXPENDITURE ACCOUNT)  
 FOR THE YEAR ENDED 31 JULY 2021

	2021	2021	2020
	Unrestricted Funds	Total Funds	Total Funds
<b><u>Incoming and Endowments from</u></b>			
Parental Fees	64,130	64,130	47,298
EA Belfast Region Grants	66,227	66,227	61,718
Fundraising	2,048	2,048	2,143
BHSCT	3,581	3,581	4,883
Grants Playgroup	3,916	3,916	-
Education Restart	19,531	19,531	-
GRTL	744	744	-
Other Income	579	579	193
	<hr/>	<hr/>	<hr/>
<b>Total Incoming Resources</b>	<b>160,756</b>	<b>160,756</b>	<b>116,235</b>
	<hr/>	<hr/>	<hr/>
<b><u>Expenditure On:</u></b>			
Centre Activities	153,657	153,657	117,400
	<hr/>	<hr/>	<hr/>
<b>Total Resources Expended</b>	<b>153,657</b>	<b>153,657</b>	<b>117,400</b>
	<hr/>	<hr/>	<hr/>
<b><u>Net Income and Net Movement in Funds</u></b>	<b>7,099</b>	<b>7,099</b>	<b>(1,165)</b>
	<hr/>	<hr/>	<hr/>

CARRYDUFF PLAY CARE CENTRE (PLAY CARE)  
 STATEMENT OF FINANCIAL ACTIVITIES  
 (INCLUDING INCOME AND EXPENDITRE ACCOUNT)  
 FOR THE YEAR ENDED 31 JULY 2021

	2021 Restricted Funds	2021 Unrestricted Funds	2021 Total Funds	2020 Total Funds
<b><u>Incoming and Endowments from</u></b>				
Parental Fees/Donations	-	100,478	100,478	108,573
Bright Start Grants	9,332	-	9,332	15,553
LCC Grants	-	-	-	-
Other Income	-	2,627	2,627	1,235
Government Furlough Grants	-	12,100	12,100	64,886
Playcare Grants	-	63,176	63,176	-
National Lottery Community Funds	-	47,524	47,524	-
HSBC Disability Fund	-	15,229	15,229	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Incoming Resources</b>	<b>9,332</b>	<b>241,134</b>	<b>250,466</b>	<b>190,247</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Expenditure On:</u></b>				
Centre Activities	9,332	165,171	174,503	189,073
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total Resources Expended</b>	<b>9,332</b>	<b>165,171</b>	<b>174,503</b>	<b>189,073</b>
	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Net Income and Net Movement in Funds</u></b>	<b>-</b>	<b>75,963</b>	<b>75,963</b>	<b>1,174</b>
	<hr/>	<hr/>	<hr/>	<hr/>

CARRYDUFF PLAY CARE CENTRE  
SUMMARY STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 JULY 2021

	2021	2020
<b><u>Income</u></b>		
Income from Continuing Operations	411,222	306,482
<b><u>Expenditure</u></b>		
Total Operating Expenditure	328,160	306,473
	_____	_____
<b>Net Income for Year/(Deficit for Year)</b>	<b>83,062</b>	<b>9</b>
	=====	=====
 <b><u>Reconciliation of Funds</u></b>		
Total Funds Brought Forward	335,773	252,930
	_____	_____
<b>Total Funds Carried Forward</b>	<b>335,773</b>	<b>252,939</b>
	=====	=====

CARRYDUFF PLAY CARE CENTRE  
 STATEMENT OF FINANCIAL POSITION  
 FOR THE YEAR ENDED 31 JULY 2021

	Notes	2021	2020
<b><u>Fixed Assets</u></b>			
Property at Cost	2	38,736 -----	34,678 -----
<b><u>Current Assets</u></b>			
Debtors	3	13,369	12,631
Bank and Cash		285,145 -----	209,032 -----
		298,514	221,663
<b><u>Current Liabilities</u></b>			
Creditors and Accruals	4	1,477 -----	3,402 -----
<b>Total Assets less Current Liabilities</b>		<b>335,773 =====</b>	<b>252,939 =====</b>
<b><u>Charity Funds</u></b>			
Unrestricted Funds		245,773	162,939
Restricted Funds		90,000 -----	90,000 -----
		<b>335,773 =====</b>	<b>252,939 =====</b>

CARRYDUFF PLAY CARE CENTRE  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 JULY 2021

1. Accounting Policies

Accounting Convention

The financial statements are prepared under the historical cost convention and comply with items recognised at cost or transaction value unless otherwise stated in the notes to the accounts.

The Accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their Accounts in accordance with the Financial Reporting Standard applicable in UK and Republic of Ireland (FRS102) issued on 16 July 2014.

Turnover

Income of the charity represents monies received from donations and bank interest.

Tangible Fixed Assets and Depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Property	- 10% Reducing Balance
Furniture and fittings	- 20% Reducing Balance
Motor Vehicles	- 25% Reducing Balance

Income and Endowments

Donations, appeals, legacies and other income is included in full in the Statement of Financial Activities when received. Bank interest received is accounted for on accruals basis.

Expenditure

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

Governance costs include audit, legal, consultancy and other administration costs not attributable to generating funds or service and project delivery.

Fund Accounting

The Restricted funds are to be used for specified purposes by reference to the donor. Expenditure which meets this criteria is identified to the fund, together with a fair allocation of overheads and costs.

Unrestricted funds represent other incoming resources received or generated for charitable purposes, expendable at the discretion of the Trustees in furtherance of the objects of the Charity.

CARRYDUFF PLAY CARE CENTRE  
 NOTES TO THE FINANCIAL STATEMENTS  
 FOR THE YEAR ENDED 31 JULY 2021

2. Tangible Fixed Assets

	Fixtures & Fittings	Canopies	Motor Vehicle	Property	Total
<b>Cost</b>					
At 1 August 2020	-	-	12,030	70,000	82,030
Additions	4,159	15,300	-	-	19,459
Less Gov. Grant		(8,460)	-	-	(8,460)
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 July 2021	4,159	6,840	12,030	70,000	93,029
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b>Depreciation</b>					
At 1 August 2020	-	-	3,542	43,810	47,352
Charge for the year	832	1,368	2,122	2,619	6,941
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 July 2021	832	1,368	5,664	46,429	54,293
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<b><u>Net Book Values</u></b>					
At 31 July 2021	3,327	5,472	6,366	23,571	38,736
	=====	=====	=====	=====	=====
At 31 July 2020	-	-	8,488	26,190	34,678
	=====	=====	=====	=====	=====

3. Debtors

	2021	2020
Debtors and Prepayments	13,369	12,631
	=====	=====

4. Creditors: amounts falling due within one year

	2021	2020
Trade Creditors	395	1,306
Accruals	1,082	2,096
	<hr/>	<hr/>
	1,477	3,402
	=====	=====