

Charity Reg. No. 100258

**CARRYDUFF PLAY CARE CENTRE
TRUSTEES REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 JULY 2023**

**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

Chair

Roisin Mallon

Treasurer

Gemma McGoran

Secretary

Caroline Farrell

Committee Members

Joe Curran

Anna Crawford

Janine Rooney

Stacey Hamill

Stephen McCallum

Registered Charity Name

Carryduff Play Care Centre

Charity Registration Number

100258

Accountants

McGuire & Farry Limited
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Ballynahinch Road
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BT8 8DN

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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 2023

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.

CARRYDUFF PLAY CARE CENTRE

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

YEAR ENDED 31 JULY 2023

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 2022/2023 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 £000000 (2021/2022 £397,772).

The net surplus for the year was £00000000 (2021/2022 £88,362).

At 31 July 2023 the Centre had total funds of £000000 (2021/2022 £424,135), comprised of £0000 of unrestricted funds and £000000 of restricted funds.

The restricted funds are designated for future provision of new property purchase (£90,000), and £3,600 spent in August 2022 relating to an LCCC technical assistance grant.

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 2023 was £330,535, of which £77,000 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	£104,613
Other Income	£105,083

Play Care

Parental Fees and Grants	£132,355
Other Income	£55,721



Chairperson's Report 2022/23

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, comprising secretary, treasurer, chair and our members - additionally, we have staff representatives who attend meetings to offer additional advice, support, and guidance.

2022/23 finally saw a return to 'normality', after a was a challenging period for fundraising in the light of a two-year period of restrictions, lockdowns, and an ever-changing landscape of legislation and regulations. We successfully held a Summer Fair last year, followed by our Christmas Fair last November.

To that end, I would like to formally extend my thanks to the staff – who continue to go above and beyond their day jobs to support our events. We couldn't do it without you!

This leads me on to our Committee. In my years 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! To Joe, Caroline, Janine, Anna, Gemma and Stacey, sincere thanks, you are truly invaluable.

Our fundraising was somewhat curtailed in 2020 /21, but thanks to the generosity of families and friends of the centre, who 'bore with us' on our adjusted events, we still managed to raise almost £5k over this period.

With the support of these parents and families in 2022/23, we had our best year to date for fundraising last year, which will go a long way to reaching our goals. So to everyone who sponsored their child, bought a raffle ticket, donated items for our fair, or donated your time – thank you.

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 2022/23, we aimed to further bolster the fund to replace the outdated mobile on our grounds (Room 3), and we made significant contribution towards that.

The current situation is that Room 3 has had the roof repaired and new heating system this year. The planning application for the new building is still with the council and the amendment on the lease is still with the E.A. We hope to have further updates soon.



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. We need one volunteer to ensure that we continue to operate legally. 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. 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 lovely return to 'business as usual', and with the support of the fabulous staff and committee, I am confident that we can continue to build on the success of 2022/23.

I look forward to meeting as many of the parents and families as possible over the course of the next few months. 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.

With thanks,

A handwritten signature in cursive script that reads 'Roisin Mallon'.

Roisin Mallon Chair.

CARRYDUFF PLAY CARE CENTRE
INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 JULY 2023

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.

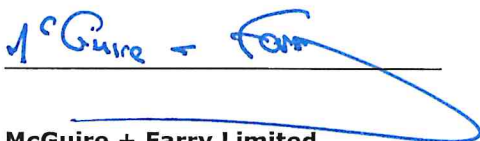
Basis of independent examiner's report

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: 20.5.24

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 2023

	2023 Restricted Funds	2023 Unrestricted Funds	2023 Total Funds	2022 Total Funds
<u>Incoming and Endowments from</u>				
Parental Fees	-	108,945	108,945	104,613
EA - PSEP funding	-	73,325	73,325	86,491
EA – Getting Ready to Learn	600	-	600	635
EA – Engage Funding	2,912	-	2,912	4,368
EA – PSEP – Outdoor Learning Project	-	-	-	1,000
EA – Jubilee Summer Fair Funding	-	-	-	200
Belfast Trust – Regional Small Grant Support Refurbishment	-	-	-	2,160
LCCC	890	-	890	2,932
Early Years – Covid Closure Grant	-	-	-	2,600
Empowering Improvement Grant	-	-	-	800
Fundraising	-	3,396	3,396	266
HSC – Sponsored Daycare	-	3,835	3,835	3,581
SEN Provision	4,150	-	4,150	-
Donations	-	168	168	-
Refurbishment Grant	2,000	-	2,000	-
Pathways Grant	7,363	-	7,363	-
Other Income	-	1,171	1,171	50
	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	17,915	190,840	208,755	209,696
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Expenditure On:</u>				
Centre Activities	17,915	119,016	136,931	140,315
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	17,915	119,016	136,931	140,315
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Net Income and Net Movement in Funds</u>	-	71,824	71,824	69,381
	<hr/>	<hr/>	<hr/>	<hr/>

CARRYDUFF PLAY CARE CENTRE (PLAY CARE)
STATEMENT OF FINANCIAL ACTIVITIES
(INCLUDING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 JULY 2023

	2023 Restricted Funds	2023 Unrestricted Funds	2023 Total Funds	2022 Total Funds
<u>Incoming and Endowments from</u>				
Parental Fees/Donations	-	158,267	158,267	132,355
Bright Start Grants	12,975	-	12,975	12,442
LCCC – Technical Support Grant	-	-	-	4,300
CRSF Early Years Grants	-	-	-	25,224
Fundraising	-	3,396	3,396	266
Other Income	-	1,170	1,170	49
Government Furlough Grants	-	-	-	1,865
Playcare Grants	-	-	-	-
National Lottery Community Funds	-	-	-	-
HSBC Disability Fund	-	-	-	11,575
	<hr/>	<hr/>	<hr/>	<hr/>
Total Incoming Resources	12,975	162,833	175,808	188,076
	<hr style="border-top: 1px dashed;"/>	<hr style="border-top: 1px dashed;"/>	<hr style="border-top: 1px dashed;"/>	<hr style="border-top: 1px dashed;"/>
<u>Expenditure On:</u>				
Centre Activities	16,575	188,163	204,738	169,095
	<hr/>	<hr/>	<hr/>	<hr/>
Total Resources Expended	16,575	188,163	204,738	169,095
	<hr/>	<hr/>	<hr/>	<hr/>
<u>Net Income and Net Movement in Funds</u>	(3,600)	(25,330)	(28,930)	18,981
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CARRYDUFF PLAY CARE CENTRE
SUMMARY STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 JULY 2023

	2023	2022
<u>Income</u>		
Income from Continuing Operations	384,563	397,772
<u>Expenditure</u>		
Total Operating Expenditure	341,669	309,410
	<hr/>	<hr/>
Net Income for Year/(Deficit for Year)	42,894	88,362
	=====	=====
 <u>Reconciliation of Funds</u>		
Total Funds Brought Forward	424,135	335,773
	<hr/>	<hr/>
Total Funds Carried Forward	467,029	424,135
	=====	=====

CARRYDUFF PLAY CARE CENTRE
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 31 JULY 2023

	Notes	2023	2022
<u>Fixed Assets</u>			
Property at Cost	2	30,019 -----	35,171 -----
<u>Current Assets</u>			
Debtors	3	15,939	18,012
Bank and Cash		425,433 -----	371,627 -----
		441,372	389,639
<u>Current Liabilities</u>			
Creditors and Accruals	4	4,362 -----	675 -----
Total Assets less Current Liabilities		467,029 =====	424,135 =====
<u>Charity Funds</u>			
Unrestricted Funds		377,029	330,535
Restricted Funds		90,000 -----	93,600 -----
		467,029 =====	424,135 =====

CARRYDUFF PLAY CARE CENTRE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 JULY 2023

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 2023

2. Tangible Fixed Assets

	Fixtures & Fittings	Canopies	Motor Vehicle	Property	Total
Cost					
At 1 August 2022	6,838	6,840	12,030	70,000	95,708
Additions	-	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 July 2023	6,838	6,840	12,030	70,000	95,708
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Depreciation					
At 1 August 2022	2,033	2,462	7,256	48,786	60,537
Charge for the year	961	876	1,194	2,121	5,152
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
At 31 July 2023	2,994	3,338	8,450	50,907	65,689
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
<u>Net Book Values</u>					
At 31 July 2023	3,844	3,502	3,580	19,093	30,019
	=====	=====	=====	=====	=====
At 31 July 2022	4,805	4,378	4,774	21,214	35,171
	=====	=====	=====	=====	=====

3. Debtors

	2023	2022
Accounts receivable	15,447	17,521
Other debtors and prepayments	492	491
	<hr/>	<hr/>
	15,939	18,012
	=====	=====

**4. Creditors: amounts falling due
within one year**

	2023	2022
Trade Creditors	3,222	675
Accruals	1,140	-
	<hr/>	<hr/>
	4,362	675
	=====	=====