

# **Kilmood Playgroup**

## **Accounts**

**Year Ended 31 August 2023**

## **Independent examiner's report to the charity trustees of Kilmoody Playgroup NIC101397**

I report on the attached accounts of the Trust for the year ended 31 August 2023.

### **Respective responsibilities of charity trustees and examiner**

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the Charities Act (Northern Ireland) 2008.

It is my responsibility to:

- examine the accounts under section 65 of the Charities Act
- follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act
- state whether particular matters have come to my attention.

### **Basis of independent examiner's report**

I have examined your charity accounts as required under section 65 of the Charities Act and my examination was carried out in accordance with the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the Charities Act.

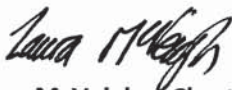
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity trustees concerning any such matters.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. That accounting records were not kept in accordance with section 63 of the Charities Act
2. That the accounts do not accord with those accounting records
3. That the accounts do not comply with the accounting requirements of the Charities Act
4. That there is further information needed for a proper understanding of the accounts to be reached.

### **Independent examiner's statement**

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.



Laura McVeigh Chartered Accountant

142 Station Road

Saintfield

BT24 7EL

13 October 2023

|                   |              |
|-------------------|--------------|
| Kilmoor Playgroup | NIC...101397 |
|-------------------|--------------|

## Receipts and payments accounts

|                     |            |    |            |
|---------------------|------------|----|------------|
| For the period from | 01/09/2022 | To | 31/08/2023 |
|---------------------|------------|----|------------|

### Section A Receipts and payments

|  | Unrestricted funds<br>to the nearest<br>£ | Restricted funds<br>to the nearest £ | Endowment funds<br>to the nearest £ | Total funds<br>to the nearest £ | Last year<br>to the nearest £ |
|--|---|--------------------------------------|-------------------------------------|---------------------------------|-------------------------------|
| <b>A1 Receipts</b>   |   |                                      |                                     |                                 |                               |
| Donations & Gift Aid   | 893                                       |                                      |                                     | 893                             |                               |
| Grants   | -   | 5,512                                |                                     | 5,512                           | 14,177                        |
| Fundraising activities   | 9,989                                     |                                      |                                     | 9,989                           | 8,308                         |
| Interest on deposit account  | 99  |                                      |                                     | 99                              | 115                           |
| Dividend on investments  |   |                                      |                                     | -                               | -                             |
| Members' subscriptions   |   |                                      |                                     | -                               | -                             |
| Charitable trading receipts  | 67,359                                    |                                      |                                     | 67,359                          | 58,446                        |
| Rents from land & buildings  |   |                                      |                                     | -                               | -                             |
| Other charitable receipts  | 581                                       |                                      |                                     | 581                             | 1,223                         |
| <b>A1 Sub total</b> (Gross income for the Annual Return)                                   | <b>78,921</b>                             | <b>5,512</b>                         | <b>-</b>                            | <b>84,433</b>                   | <b>82,269</b>                 |
| <b>A2 Asset and investment sales</b> (see tables 1 and 2 in section 7 of the guidance).    |   |                                      |                                     |                                 |                               |
| Proceeds from sale of fixed asset  | -   | -                                    | -                                   | -                               | -                             |
| Loan repayments received   | -   | -                                    | -                                   | -                               | -                             |
| <b>A2 Sub total</b>  | <b>-</b>                                  | <b>-</b>                             | <b>-</b>                            | <b>-</b>                        | <b>-</b>                      |
| <b>Total receipts</b>  | <b>78,921</b>                             | <b>5,512</b>                         | <b>-</b>                            | <b>84,433</b>                   | <b>82,269</b>                 |
| <b>A3 Payments</b>   |   |                                      |                                     |                                 |                               |
| Cost of fundraising events   | 996                                       |                                      |                                     | 996                             | 1,450                         |
| Gross trading payments   |   |                                      |                                     | -                               | -                             |
| Investment management costs  |   |                                      |                                     | -                               | -                             |
| Direct charitable activity   | 78,286                                    |                                      |                                     | 78,286                          | 72,289                        |
| Grants   |   | 5,512                                |                                     | 5,512                           | 14,403                        |
| Governance costs   |   |                                      |                                     | -                               | -                             |
| Other costs  | 1,355                                     |                                      |                                     | 1,355                           | 5,433                         |
|  | -   | -                                    | -                                   | -                               | -                             |
|  | -   | -                                    | -                                   | -                               | -                             |
| <b>A3 Sub total</b>  | <b>80,637</b>                             | <b>5,512</b>                         | <b>-</b>                            | <b>86,149</b>                   | <b>93,575</b>                 |
| <b>A4 Asset and investment purchases</b> (see tables 1 and 2 in section 7 of the guidance) |   |                                      |                                     |                                 |                               |
| Purchase of investments  | -   | -                                    | -                                   | -                               | -                             |
| Loans made   | -   | -                                    | -                                   | -                               | -                             |
| <b>A4 Sub total</b>  | <b>-</b>                                  | <b>-</b>                             | <b>-</b>                            | <b>-</b>                        | <b>-</b>                      |
| <b>Total payments</b>  | <b>80,637</b>                             | <b>5,512</b>                         | <b>-</b>                            | <b>86,149</b>                   | <b>93,575</b>                 |
| <b>Net of receipts/(payments)</b>  | <b>- 1,716</b>                            | <b>-</b>                             | <b>-</b>                            | <b>- 1,716</b>                  | <b>- 11,306</b>               |
| <b>A5 Transfers between funds</b>  | <b>-</b>                                  | <b>-</b>                             | <b>-</b>                            | <b>-</b>                        | <b>-</b>                      |
| <b>A6 Cash funds last year end</b>   | <b>35,260</b>                             | <b>-</b>                             | <b>-</b>                            | <b>35,260</b>                   | <b>46,566</b>                 |
| <b>Cash funds this year end</b>  | <b>33,544</b>                             | <b>-</b>                             | <b>-</b>                            | <b>33,544</b>                   | <b>35,260</b>                 |

**Section B Statement of assets and liabilities at the end of the period**

| Categories    | Details  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Endowment funds<br>to nearest £ | Total funds<br>to nearest £ | Last year<br>to nearest £ |
|---------------|--|------------------------------------|----------------------------------|---------------------------------|-----------------------------|---------------------------|
| B1 Cash funds | Current account  | 33,544                             | -                                | -                               | 33,544                      | 35,260                    |
|               |  | -                                  | -                                | -                               | -                           | -                         |
|               |  | -                                  | -                                | -                               | -                           | -                         |
|               | <b>Total cash funds</b>                                | <b>33,544</b>                      | <b>-</b>                         | <b>-</b>                        | <b>33,544</b>               | <b>35,260</b>             |
|               | (agree balances with receipts and payments account(s)) | OK                                 | OK                               | OK                              | OK                          | OK                        |

| Categories               | Details | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Endowment funds<br>to nearest £ | Total funds<br>to nearest £ | Last year<br>to nearest £ |
|--------------------------|---------|------------------------------------|----------------------------------|---------------------------------|-----------------------------|---------------------------|
| B2 Other monetary assets |         |                                    | -                                | -                               | -                           | -                         |
|                          |         |                                    | -                                | -                               | -                           | -                         |
|                          |         |                                    | -                                | -                               | -                           | -                         |
|                          |         |                                    | -                                | -                               | -                           | -                         |
|                          |         |                                    | -                                | -                               | -                           | -                         |
|                          |         |                                    |                                  | Total                           | -                           | -                         |

| Categories           | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|----------------------|---------|-----------------------------|-----------------|--------------------------|-----------|
| B3 Investment assets |         |                             | -               | -                        | -         |
|                      |         |                             | -               | -                        | -         |
|                      |         |                             | -               | -                        | -         |
|                      |         |                             | -               | -                        | -         |
|                      |         | Total                       | -               | -                        | -         |

| Categories                                   | Details | Fund to which asset belongs | Cost (optional) | Current value (optional) | Last year |
|--|---------|-----------------------------|-----------------|--------------------------|-----------|
| B4 Assets retained for the charity's own use |         |                             | -               | -                        | -         |
|  |         |                             | -               | -                        | -         |
|  |         |                             | -               | -                        | -         |
|  |         |                             | -               | -                        | -         |
|  |         |                             | -               | -                        | -         |
|  |         |                             | Total           | -                        | -         |

| Categories     | Details | Fund to which liability relates | When due (optional) | Amount due (optional) | Last year |
|----------------|---------|---------------------------------|---------------------|-----------------------|-----------|
| B5 Liabilities |         |                                 |                     | -                     | -         |
|                |         |                                 |                     | -                     | -         |
|                |         |                                 |                     | -                     | -         |
|                |         |                                 | Total               | -                     | -         |

Signed by one or two trustees on behalf of all the trustees

Signature

Print Name

Date of approval

**Additional analysis (1)**

## Analysis of receipts and payments

**1 Donations**

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Donations    | 893                                | -                                | -  | -   | 893                                     | -                                    |
|              | -                                  | -                                | -  | -   | -                                       | -                                    |
|              | -                                  | -                                | -  | -   | -                                       | -                                    |
| <b>Total</b> | <b>893</b>                         | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>893</b>                              | <b>-</b>                             |
|              | OK                                 | OK                               | OK   | OK  | OK                                      | OK                                   |

**2 Grants**

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|---|------------------------------------|----------------------------------|---|--------------------------------------|
| EA South Eastern - Getting Ready to Learn | -                                  | 600                              | 600                                     | 790                                  |
| Live Here Love Here                       | -                                  | -                                | -                                       | 5,535                                |
| Outdoor Learning Project                  | -                                  | -                                | -                                       | 1,000                                |
| Childcare Partnership                     | -                                  | 2,000                            | 2,000                                   | 2,484                                |
| EA Engaged Funding                        | -                                  | 2,912                            | 2,912                                   | 4,368                                |
| <b>Total</b>                              | <b>-</b>                           | <b>5,512</b>                     | <b>5,512</b>                            | <b>14,177</b>                        |
|   | OK                                 | OK                               | OK                                      | OK                                   |

**3 Fundraising Activities**

|                           | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|---------------------------|------------------------------------|----------------------------------|---|--------------------------------------|
| Easy & Amazon Fundraising | 75                                 | -                                | 75                                      | 23                                   |
| Balloons                  | 1,434                              | -                                | 1,434                                   | 1,380                                |
| School Photographs        | 227                                | -                                | 227                                     | 176                                  |
| Santa's collage & stalls  | 2,743                              | -                                | 2,743                                   | -                                    |
| Smorlie Tubes             | -                                  | -                                | -                                       | 350                                  |
| Cash for clabber          | 1,542                              | -                                | 1,542                                   | 1,701                                |
| Sponsorship               | 1,207                              | -                                | 1,207                                   | -                                    |
| Cookery Book              | 80                                 | -                                | 80                                      | 3,360                                |
| Car Boot                  | -                                  | -                                | -                                       | 558                                  |
| Easter trail              | -                                  | -                                | -                                       | 640                                  |
| Cake Raffle               | -                                  | -                                | -                                       | 120                                  |
| Makeup Evening            | 240                                | -                                | 240                                     | -                                    |
| Summer Fayre              | 2,092                              | -                                | 2,092                                   | -                                    |
| Jelly Beans               | 349                                | -                                | 349                                     | -                                    |
|                           | -                                  | -                                | -                                       | -                                    |
| <b>Total</b>              | <b>9,989</b>                       | <b>-</b>                         | <b>9,989</b>                            | <b>8,308</b>                         |
|                           | OK                                 | OK                               | OK                                      | OK                                   |

**4 Charitable Trading Activities**

|  | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--|------------------------------------|----------------------------------|---|--------------------------------------|
| Fees - Morning Children - Voluntary Donation | 1,550                              | -                                | 1,550                                   | 1,350                                |
| Fees - Afternoon Children                    | 11,183                             | -                                | 11,183                                  | 10,493                               |
| Education Authority                          | 54,626                             | -                                | 54,626                                  | 46,503                               |
|  | -                                  | -                                | -                                       | -                                    |
| <b>Total</b>                                 | <b>67,359</b>                      | <b>-</b>                         | <b>67,359</b>                           | <b>58,446</b>                        |
|  | OK                                 | OK                               | OK                                      | OK                                   |

**5 Gross receipts from other charitable**

|              | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|--------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Milk Refund  | 555                                | -                                | -  | -   | 555                                     | 462                                  |
| Misc Receipt | 26                                 | -                                | -  | -   | 26                                      | 761                                  |
|              | -                                  | -                                | -  | -   | -                                       | -                                    |
| <b>Total</b> | <b>581</b>                         | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>581</b>                              | <b>1,223</b>                         |
|              | OK                                 | OK                               | OK   | OK  | OK                                      | OK                                   |

**6 Payments relating directly to charitable activities**

|                      | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|----------------------|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Administration       | 4,796                              | -                                | -  | -   | 4,796                                   | 6,285                                |
| Donation to Landlord | 3,762                              | -                                | -  | -   | 3,762                                   | 3,762                                |
| EYS Specialist       | 550                                | -                                | -  | -   | 550                                     | -                                    |
| Inland Revenue       | 2,957                              | -                                | -  | -   | 2,957                                   | 3,974                                |
| Pension              | 2,185                              | -                                | -  | -   | 2,185                                   | 2,025                                |
| Salaries             | 62,512                             | -                                | -  | -   | 62,512                                  | 52,053                               |
| Play Resources       | 382                                | -                                | -  | -   | 382                                     | 3,214                                |
| Insurance            | 588                                | -                                | -  | -   | 588                                     | 513                                  |
| Milk                 | 554                                | -                                | -  | -   | 554                                     | 462                                  |
|                      | -                                  | -                                | -  | -   | -                                       | -                                    |
| <b>Total</b>         | <b>78,289</b>                      | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>78,289</b>                           | <b>72,289</b>                        |
|                      | OK                                 | OK                               | OK   | OK  | OK                                      | OK                                   |

**7 Other Costs**

|   | Unrestricted funds<br>to nearest £ | Restricted funds<br>to nearest £ | Expendable<br>endowment<br>funds<br>to nearest £ | Permanent<br>endowment<br>funds<br>to nearest £ | Total current<br>period<br>to nearest £ | Total last<br>period<br>to nearest £ |
|---|------------------------------------|----------------------------------|--|---|---|--------------------------------------|
| Gifts - children, thank you gifts etc     | 955                                | -                                | -  | -   | 955                                     | 741                                  |
| Cleaning & other Consumables              | 390                                | -                                | -  | -   | 390                                     | 516                                  |
| Shed & garden & mulchover                 | -                                  | -                                | -  | -   | -                                       | 3,800                                |
| Refund Childcare paid to Kilmoor in error | -                                  | -                                | -  | -   | -                                       | 376                                  |
|   | -                                  | -                                | -  | -   | -                                       | -                                    |
| <b>Total</b>                              | <b>1,355</b>                       | <b>-</b>                         | <b>-</b>   | <b>-</b>  | <b>1,355</b>                            | <b>5,433</b>                         |
|   | OK                                 | OK                               | OK   | OK  | OK                                      | OK                                   |

**Additional analysis (2)****5 Breakdown of restricted funds**

|  | Restricted fund<br>1 - enter name of<br>fund below | Restricted fund<br>2 - enter name of<br>fund below | Restricted fund<br>3 - enter name of<br>fund below | Total restricted<br>funds | Total restricted<br>funds last<br>period |
|--|--|--|--|---------------------------|--|
|  | EA South Eastern<br>- Getting Ready<br>to Learn    | EA South Eastern<br>- Engaged<br>Funding III       | Childcare<br>Partnership                           |                           |  |
| <b>Receipts</b>  |  |  |  |                           |  |
| Donations  | -  | -  | -  | -                         | -  |
| Legacies   | -  | -  | -  | -                         | -  |
| Grants   | 600  | 2,912  | 2,000  | 5,512                     | 14,177                                   |
| Receipts from fundraising activities                       | -  | -  | -  | -                         | -  |
| Gross trading receipts                                     | -  | -  | -  | -                         | -  |
| Income from investments other than land and buildings      | -  | -  | -  | -                         | -  |
| Rents from land & buildings                                | -  | -  | -  | -                         | -  |
| Gross receipts from other charitable activities            | -  | -  | -  | -                         | -  |
| <b>Sub total</b>   | <b>600</b>   | <b>2,912</b>                                       | <b>2,000</b>                                       | <b>5,512</b>              | <b>14,177</b>                            |
|  |  |  |  | OK                        |  |
| <b>Receipts from asset &amp; investment sales</b>          |  |  |  |                           |  |
| Proceeds from sale of fixed assets                         | -  | -  | -  | -                         | -  |
| Proceeds from sale of investments                          | -  | -  | -  | -                         | -  |
| <b>Sub total</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>                  | <b>-</b>                                 |
|  |  |  |  | OK                        |  |
| <b>Total receipts</b>                                      | <b>600</b>   | <b>2,912</b>                                       | <b>2,000</b>                                       | <b>5,512</b>              | <b>14,177</b>                            |
|  |  |  |  | OK                        |  |
| <b>Payments</b>  |  |  |  |                           |  |
| Expenses for fundraising activities                        | -  | -  | -  | -                         | -  |
| Gross trading payments                                     | -  | -  | -  | -                         | -  |
| Investment management costs                                | -  | -  | -  | -                         | -  |
| Payments relating directly to charitable activities        | -  | -  | -  | -                         | -  |
| Grants and donations                                       | 600  | 2,912  | 2,000  | 5,512                     | 14,403                                   |
| Governance costs:  | -  | -  | -  | -                         | -  |
| Audit / independent examination                            | -  | -  | -  | -                         | -  |
| Preparation of annual accounts                             | -  | -  | -  | -                         | -  |
| Legal costs  | -  | -  | -  | -                         | -  |
|  | -  | -  | -  | -                         | -  |
|  | -  | -  | -  | -                         | -  |
| <b>Sub total</b>   | <b>600</b>   | <b>2,912</b>                                       | <b>2,000</b>                                       | <b>5,512</b>              | <b>14,403</b>                            |
|  |  |  |  | OK                        |  |
| <b>Payments relating to asset and investment movements</b> |  |  |  |                           |  |
| Purchases of fixed assets                                  | -  | -  | -  | -                         | -  |
| Purchase of investments                                    | -  | -  | -  | -                         | -  |
| <b>Sub total</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>                  | <b>-</b>                                 |
|  |  |  |  | OK                        |  |
| <b>Total payments</b>                                      | <b>600</b>   | <b>2,912</b>                                       | <b>2,000</b>                                       | <b>5,512</b>              | <b>14,403</b>                            |
|  |  |  |  | OK                        |  |
| <b>Net receipts / (payments)</b>                           | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>                  | <b>(226)</b>                             |
|  |  |  |  | OK                        |  |
| <b>Transfers to / (from) funds</b>                         |  |  |  |                           |  |
|  | -  | -  | -  | -                         | -  |
| <b>Surplus / (deficit) for year</b>                        | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>                  | <b>(226)</b>                             |
|  |  |  |  | OK                        |  |

**Nature and purpose of funds**

Education Authority - Getting Ready to Learn - £600 - Home Lending Resources)  
Education Authority - Engaged III funding - £2912 - long term impact of disruption caused by COVID19  
Childcare Partnership - £2000 - large outdoor play equipment