

Charity number 102605

**TOBER TINYS COMMUNITY PLAYGROUP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023**

TOBER TINYS COMMUNITY PLAYGROUP

COMPANY INFORMATION

Directors	Mrs P Glendinning Mrs P Monahan Ms E Forde Mrs R Glendinning Mrs S Hamilton Mrs N Higgins Mrs J Pickering Mrs M Shiels
Secretary	Mrs R Glendinning
Charity number	102605
Registered office	6 Desertmartin Road Tobermore Co Londonderry BT45 5SG
Auditor	David Lyttle + Co Ltd Station House 46 Molesworth Street Cookstown Co Tyrone BT80 8PA

TOBER TINYS COMMUNITY PLAYGROUP

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TOBER TINYS COMMUNITY PLAYGROUP

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2023

The trustees who have served during the year were:

Trustees:	
Treasurer	Emma Forde
Secretary	Rachele Glendinning
Chairperson	Paula Monahan
Trustee	Paula Glendinning
Trustee	Stephanie Hamilton
Trustee	Nicola Higgins
Trustee	Jenna Pickering
Trustee	Michelle Shiels

Public benefits

The benefits flowing from the purposes of Tobertinys Community Playgroup are that parents of pre-school children from Tobermore and surrounding areas have an opportunity to be looked after in a safe and stimulating environment under the care of suitably qualified play leaders. Their children benefit from being able to attend such a facility close to their own homes where there is no regular public transport. They benefit from the fact that they have access to both education and recreation in safe and secure facilities in an organisation managed by their own parents and local people. The community benefits by securing this facility for local children and therefore being able to offer the service at reasonable prices affordable to local parents. There is no private benefit flowing from these purposes except for the salaries of the personnel employed by the project which is necessary for the running of the project. These benefits are measured by the numbers of children coming to the facility each year. They are also measured by consultations with the children themselves who regularly evaluate their own activities. Feedback is also obtained by parents at least twice a year but most parents get a daily report on the progress of their child and so the benefits are often measured by the one to one interview with parents which incur on a regular basis. There is no harm flowing from these purposes.

Aim of the organisation

Tobertinys runs a pre-school facility in the village of Tobermore which is attended by children from Tobermore and surrounding districts. Children are provided with education and recreation facilities and practical assistance for the children where necessary. The Group provides and maintains suitable equipment and facilities for the education and recreation of the children subject to the specifications of social services and DEL. The committee of volunteers manage the team of workers recruit and select them and manage all human resource requirements. They also manage the building ensuring that adequate insurance, properly trained volunteers, parents or guardians of the children all have an input into the appropriate activities of the childcare group. The committee also carries out a range of fund raising activities, ensures the financial well-being and management of the organisation. They also ensure a co-ordinated integrated and holistic approach to young children's learners

Charitable purposes

The Group was established to promote play based learning environments for all children under statutory school age, (hereinafter referred to as the beneficiaries) of the Magherafelt area and its surrounding environs in Co Londonderry (hereinafter called the area of benefit) without distinction of age, gender, marital status, disability, sexual orientation, nationality, ethnic identity, political or religious opinion by associating the statutory authorities, community and voluntary organisations and the inhabitants in a common effort to advance education and in particular to advance the education of the beneficiaries by the provision of safe and satisfying group play with the right of parent/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 support the values and principles of early years.

TOBER TINYS COMMUNITY PLAYGROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Trustees' Report

I open this report on reflection when I became Chairperson last year. The insight I have gained into the Tober Tinys Community based Playgroup this year has been both fulfilling and rewarding. To listen and engage with the new Leader Clare, new Deputy Muriel and Playgroups Assistants Jacqui and Alex has given me great knowledge on the functions of playgroup and how they utilise their time, resources and become a stronger and stronger team with the children at their focus and heart of it all. Clare you have shown great leadership in your first year as Leader and instantly formed a team that felt supported and valued. Well done for all you have done and achieved this year. Muriel congratulations on your first year as Deputy, your support to all and willingness to help shines through. The collective effort from all the staff, embracing the change and working to new methods that has made this a successful year. Thank you to all the staff, but a particular special thanks to Jacqui and Alex for their continued commitment and dedication to Playgroup, for all the little extras and your experience you bring to the table it is very much appreciated. I am sure you would all like to share your congratulations to the fantastic four.

This year has seen some challenges in that we had a complete new management committee, with a new Chairperson, Secretary and Treasurer and as noted above with a new Leader and Deputy. The initial process of that change over and handover of information and formal changes with the banks were concluded the team worked well together alongside the committee, to help support Clare, Muriel, Jacqui and Alex. Most of us learning on the job, however this made it fun, encouraging and a good working relationship has been formed. I would like to take this opportunity to thank everyone in the management committee for their support this year and their wise council when required, attending meetings and helping with supporting the team. For those that I know are not rejoining, I thank you for giving up your time to play a part in the Tober Tinys Successes over the year or longer.

In terms of successes we have had, thankfully, a content year with the following positives to take forward and acknowledge:

Thankful for Pathway funding again which aids the running of Tober Tinys financially and allows our team to provide the best educational tools and safe environment for our children.

Tober Tinys was able to get a freshen up with paint, new resources were bought and initiative used to maximise space for fun and bright learning for the children. This included ensuring all safety elements were given extra focus and more space was fulfilled especially in reading corner. The outside space looks incredible and special thanks goes to the work outside of hours, additional hours and just generally doing what needs done, over and above their job description.

Appreciated the additional funds that were generated, through TBD donation, Team / Committee Fundraising - coffee morning, quiz sheets, Gala Ball.

In order to give back and promote good Mental Health / Be kind Moto the committee gifted our team with a wellbeing day. This was a way of highlighting the need to look after ourselves whilst we do an important role in work, and at the heart of children, is a team that I wish to continue to support.

Welcoming children from all walks of life, and with additional or complex needs means that training has been increased for certain areas, 2 SEN posts have been advertised with 1 post being filled with our newest member of the team Erin.

Focuses for coming year

Continue to build the already strong foundations of a good team, build in any new members of the committee / management positions (once the reelection has taken place)

Work closely to finalise the Charity Commission replies so that we can remain up to date with their requests.

Continue to put the team and children at the heart of the community based Playgroup and provide assistance were required

Fundraising - what can we do next?

Re-apply for Pathway and any government / council initiatives that we can avail of, considering the economic position we are in with raising cost of living to ensure the survival of our current working methods.

To promote that we should Smile, Have Fun, Be kind, and talk to one another.

TOBER TINYS COMMUNITY PLAYGROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

In closing, I would like to encourage you all to become part of the management committee. New faces will bring new skills, experience and ideas all of which are very welcome. Finally I hope that the staff and management committee have a positive start to the year and that this year is a successful one for Tober Tinys Community playgroup.

Financial review

All the funds administered in grants by the charity are governed by procedures and policies laid down and agreed in advance between the charity and those partners funding the grant schemes.

All financial procedures for the group are reviewed annually to ensure that all policies and procedures are updated to conform to any new financial legislation that has been introduced.

Statement of trustees' responsibilities

The Constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Tober Tinys Community Playgroup and of the surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that Tober Tinys Community Playgroup will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of Tober Tinys Community Playgroup and to enable the trustees to ensure that the financial statements comply with the Constitution. The trustees are also responsible for safeguarding the assets of Tober Tinys Community Playgroup and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are satisfied that all grants have been used solely for the purposes for which they were provided.

By order of the board



Chairperson

TOBER TINYS COMMUNITY PLAYGROUP

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF TOBER TINYS COMMUNITY PLAYGROUP FOR THE YEAR ENDED 31 MARCH 2022

Independent Examiner's Report to the Trustees of Tober Tinys Community Playgroup

I report on the accounts of the charity for the year ended 31 March 2022, which are set out on pages 4 to 10.

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.


Stephen McGeagh (Independent examiner)
for and on behalf of David Lyttle + Co Ltd

21 September 2023

Chartered Accountants
Statutory Auditor

Station House
46 Molesworth Street
Cookstown
Co Tyrone
BT80 8PA

TOBER TINYS COMMUNITY PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources				
Fees	10,728	-	10,728	8,960
Milk remittance	150	-	150	123
Savings Club membership fees	225	-	225	225
Education Authority PEAG	-	51,375	51,375	46,274
Education Authority SEN costs	-	3,612	3,612	1,917
Education Authority Getting ready to learn	-	200	200	200
Education Authority Engage	-	4,368	4,368	2,912
Education Authority Outdoor learning project	-	-	-	1,000
Education Authority SEN EYIS	-	-	-	150
Early Years Pathway fund	-	14,990	14,990	14,990
Early Years Childcare support fund	-	-	-	2,229
Tesco community grant	-	375	375	1,125
Awards for all	-	-	-	6,831
Fundraising and donations	7,105	-	7,105	2,429
Uniform sales	987	-	987	48
Child in Need fundraising	148	-	148	-
Empowering improvement	800	-	800	-
Government energy support	600	-	600	-
Childcare partnership	800	-	800	-
	-	-	-	-
Total incoming resources	21,543	74,920	96,463	89,412
Resources expended				
Charitable activities	8,169	70,283	78,452	76,018
Governance costs	10,094	4,636	14,730	11,044
Total resources expended	18,263	74,919	93,182	87,062
Net incoming/(outgoing) resources	3,281	-	3,281	2,350
Net movement in funds	3,281	-	3,281	2,350
Total funds brought forward at 1 April 2022	21,515	5,435	26,950	24,600
Total funds carried forward at 31 March 2023	24,796	5,435	30,231	26,950

TOBER TINYS COMMUNITY PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2023*

The statement of financial activities has been prepared on the basis that all operations are continuing operations.

There are no recognised gains and losses other than those passing through the statement of financial activities.

TOBER TINYS COMMUNITY PLAYGROUP

BALANCE SHEET

AS AT 31 MARCH 2023

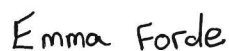
	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		40,413		36,729	
Creditors: amounts falling due within one year					
	4	<u>(10,182)</u>		<u>(9,779)</u>	
Net current assets			<u>30,231</u>		<u>26,950</u>
Capital and reserves					
Unrestricted funds			24,796		21,515
Restricted funds			<u>5,435</u>		<u>5,435</u>
Total equity			<u>30,231</u>		<u>26,950</u>
			-		-

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the board of directors and authorised for issue on 21 September 2023 and are signed on its behalf by:



Mrs P Monahan
Director



Ms E Forde
Director

TOBER TINYS COMMUNITY PLAYGROUP

BALANCE SHEET (CONTINUED)

AS AT 31 MARCH 2023

1 Judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the directors are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

2 Accounting policies

Company information

Tober Tinys Community Playgroup is a charity registered in Northern Ireland with the charity number 102605. The address of the charity is Unit 2, Tobermore Business Centre, 6 Desertmartin Road, Tobermore, BT45 5SG

2.1 Accounting convention

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

Tober Tinys Community Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost and transaction value unless otherwise stated in the relevant accountancy policy note(s). The financial statements are prepared on a going concern basis.

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

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

2.2 Turnover

Unrestricted funds are available for use at the discretion of the committee in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the provider of the funds.

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Incoming resources from grants, where related to performance and specific deliverables, are accounted for as the charity earns the right to consideration by its performance.

Investment income is included when receivable.

Any income received by the charity in advance of the due date upon which it becomes receivable is deferred until that due date.

TOBER TINYS COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

2.3 Cash and cash equivalents

Cash and cash equivalents are basic financial assets and 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.

2.4 Financial instruments

The company has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the company's balance sheet when the company becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

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.

Classification of financial liabilities

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

Basic financial liabilities

Basic financial liabilities, including creditors, bank loans, loans from fellow group companies and preference shares that are classified as debt, are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

TOBER TINYS COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Accounting policies

(Continued)

2.5 Equity instruments

Equity instruments issued by the company are recorded at the proceeds received, net of transaction costs. Dividends payable on equity instruments are recognised as liabilities once they are no longer at the discretion of the company.

2.6 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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 company is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2.7 Retirement benefits

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

2.8 Leases

3 Employees

The average monthly number of persons employed by the charity during the year was:

	2023 Number	2022 Number
Total	5	4

4 Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	142	259
Other creditors	10,040	9,520
	10,182	9,779

TOBER TINYS COMMUNITY PLAYGROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted funds £	Restricted funds £	2023 Total £	2022 Total £
Incoming resources				
Fees	10,728	-	10,728	8,960
Milk remittance	150	-	150	123
Savings Club membership fees	225	-	225	225
Education Authority PEAG	-	51,375	51,375	46,274
Education Authority SEN costs	-	3,612	3,612	1,917
Education Authority Getting ready to learn	-	200	200	200
Education Authority Engage	-	4,368	4,368	2,912
Education Authority Outdoor learning project	-	-	-	1,000
Education Authority SEN EYIS	-	-	-	150
Early Years Pathway fund	-	14,990	14,990	14,990
Early Years Childcare support fund	-	-	-	2,229
Tesco community grant	-	375	375	1,125
Awards for all	-	-	-	6,831
Fundraising and donations	7,105	-	7,105	2,429
Uniform sales	987	-	987	48
Child in Need fundraising	148	-	148	-
Empowering improvement	800	-	800	-
Government energy support	600	-	600	-
Childcare partnership	800	-	800	-
Total incoming resources	21,543	74,920	96,463	89,412
Resources expended				
Charitable activities				
Wages and salaries	-	59,286	59,286	57,635
Staff training	-	544	544	623
Pension costs	-	4,735	4,735	4,497
Catering	3,761	-	3,761	1,484
Play equipment and resources	-	4,984	4,984	9,052
Early Years IEYS	65	-	65	1,830
Access NI	40	-	40	40
Memberships and subscriptions	2,813	-	2,813	307
Tutors	1,490	-	1,490	-
Trips	-	734	734	550
Expenditure on charitable activities	(8,169)	(70,283)	(78,452)	(76,018)

TOBER TINYS COMMUNITY PLAYGROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

Resources expended

Governance costs

Rent	-	3,875	3,875	3,608
Cleaning	334	-	334	478
Power, light and heat	1,416	761	2,177	1,184
Repairs and maintenance	4,922	-	4,922	2,657
Insurance	538	-	538	538
Travelling expenses	43	-	43	30
Bank charges	415	-	415	153
Printing, postage and stationery	282	-	282	17
Telecommunications	375	-	375	561
Uniforms	1,114	-	1,114	1,292
Sundry expenses	655	-	655	526
	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on governance costs	(10,094)	(4,636)	(14,730)	(11,044)
	<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended	(18,263)	(74,919)	(93,182)	(87,062)
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Net incoming resources	3,281	0	3,281	2,350
	<hr/>	<hr/>	<hr/>	<hr/>