

Charity number 102605

**TOBER TINYS COMMUNITY PLAYGROUP
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

TOBER TINYS COMMUNITY PLAYGROUP

COMPANY INFORMATION

Trustees	Mrs P Glendinning Mrs P Monahan Ms E Forde Mrs R Glendinning Mrs N Higgins Mrs J Pickering Mrs M Shiels A Patterson G Thompson
Secretary	Mrs J Pickering
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 2024

The trustees who have served during the year were:

Trustees:	
Treasurer	Emma Forde
Secretary	Jenna Pickering
Chairperson	Paula Monahan
Trustee	Paula Glendinning
Trustee	Rachele Glendinning
Trustee	Nicola Higgins
Trustee	Amy Patterson
Trustee	Michelle Shiels
Trustee	Gemma Thompson

Public benefits

The benefits flowing from the purposes of Tobertyns 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

Tobertyns 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 2024

Trustees' Report

Now as I complete my 3rd term as Chairperson of Tober Tiny's I continue to be fulfilled and excited for what our community based Tober Tinys Playgroup offers and how they support, listen and engage with the ever growing demand. For the second year running we have been over subscribed and had a full competency starting in September again. This year came with a few changes, as Muriel McCarroll left to take up a new post, with Alex Smyth, at the time Playgroup Assistant took position of Deputy Leader. Playgroup Assistant role remained with Jacqui Mullholland and a newly appointed Playgroup Assistant came onboard, Erin Moore. Our leader Clare Montgomery, continued to lead this team through these changes and at a time also which was personally challenging with the sad loss of her father and uncle. The strength of the team has been exemplarily over this past year. Further changes occurred with Playgroup Assistant Erin leaving due to ill health and Trainee Chloe Patterson after finishing her exams was now qualified to be appointed as Playgroup Assistant.

I would like to congratulate the team for all they have achieved in the 2023/2024 year and the collective effort from all the staff, embracing the challenges and working hard to ensure standards were maintained to the high level that exist. Thank you also to Jenna Pickering who joined the team as a funded place from the EA for a statement child. Each staff member brings their own special trait that makes Tober Tinys the welcoming, exciting and happy place of learning for each child and promotes confidence to the parents. To Clare, I congratulate you for continuing to lead the team which such focus, determination and kindness and I am confident that the best is always achieved because of the excellent teamwork and leadership that exists.

This year has seen us stabilise for the first time since the pandemic and whilst its been slightly harder to manage that we don't overspend, this year was about ensuring that we now have enough to put into the reserves pot, should the worst case scenario ever arise, and this is a positive step in the right direction. I say this with the backup of some great funding opportunities that we have been successful in and namely the Pathway Fund, which without we simply would not be able to function like we have. The Staff Team and committee continue to fundraise which has helped to modernise Tober Tinys in updating the tables and chairs for the children, the outside play area has had a clean up and general maintenance. I would like to again thank TBD for their donation this year again to Tober Tiny's and donations from family of playgroup users for any fundraising opportunities and the subscriptions / voluntary subscriptions being paid by pre-pre and nursery sessions, all assisted in making the efficient running less of a burden.

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.

Funding success for an Interactive Screen for the use of more modern learning tools for the children and for activity based learning

Upgrade of the furniture and key important areas for the children to ensure safety is upheld.

Continued supporting team efforts and appreciation for all the work that goes into the Committee Fundraising - coffee morning, quiz sheets, bus runs.

Experience gained and confidence secured in supporting some children with additional or complex needs.

This year comes as our 25 year anniversary and therefore some nice plans will be focused in and around April 2025.

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)

Continuing strong links with the community - easter bonnet walks, Christmas coffee morning, savings club.

Hoping to secure Pathway Fund for another year

TOBER TINYS COMMUNITY PLAYGROUP

TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

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

To promote that we should Smile, Have Fun, Be kind, and talk to one another, to ensure good mental health for all. Finishing lastly with the erection of a New Tober Tinys Community Playgroup Sign which will be purchased from the funds raised at a recent Summer Charity Ball hosted by myself, Chairperson. Funds of £1000 was raised for Tober Tiny's and this new sign will help mark the 25 years with a new fresh look for Tobers

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

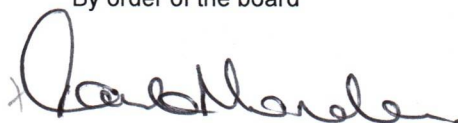
The Constitution requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of Tober Tinys Community Playgroup and of the surplus or deficit for that period. In preparing those financial statements, the trustees are required to:

- 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 2024

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 2024, 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

15 October 2024

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 2024

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources				
Fees	9,755	-	9,755	10,728
Milk remittance	243	-	243	150
Savings Club membership fees	-	-	-	225
Education Authority PEAG	-	53,383	53,383	51,375
Education Authority SEN costs	-	6,928	6,928	3,612
Education Authority Getting ready to learn	-	200	200	200
Education Authority Engage	-	-	-	4,368
Education Authority Outdoor learning project	-	-	-	-
Education Authority SEN EYIS	-	-	-	-
Early Years Pathway fund	-	15,000	15,000	14,990
Early Years Childcare support fund	-	-	-	-
Tesco community grant	-	-	-	375
Awards for all	-	-	-	-
Fundraising and donations	8,347	-	8,347	7,105
Uniform sales	1,026	-	1,026	987
Child in Need fundraising	85	-	85	148
Empowering improvement	-	-	-	800
Government energy support	-	-	-	600
Childcare partnership	2,500	-	2,500	800
Trip Income	993	-	993	-
Education authority Senis Gen Assistant	-	2,465	2,465	-
Saving Club	590	-	590	-
Total incoming resources	23,539	77,975	101,515	96,463
Resources expended				
Charitable activities	3,620	73,735	77,355	78,452
Governance costs	7,602	7,545	15,147	14,730
Total resources expended	11,222	81,280	92,502	93,182
Net incoming/(outgoing) resources	12,317	(3,305)	9,012	3,281
Net movement in funds	12,317	(3,305)	9,012	3,281
Total funds brought forward at 1 April 2023	24,796	5,435	30,231	26,950
Total funds carried forward at 31 March 2024	37,113	2,130	39,244	30,231

TOBER TINYS COMMUNITY PLAYGROUP

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2024*

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

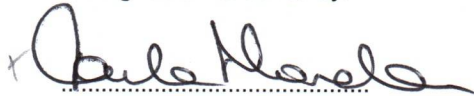
BALANCE SHEET

AS AT 31 MARCH 2024

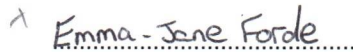
	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		52,066		40,413	
Creditors: amounts falling due within one year					
	4	<u>(12,822)</u>		<u>(10,182)</u>	
Net current assets			<u>39,244</u>		<u>30,231</u>
Capital and reserves					
Unrestricted funds			33,809		24,796
Restricted funds			<u>5,435</u>		<u>5,435</u>
Total equity			<u>39,244</u>		<u>30,231</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 17-10-2024 and are signed on its behalf by:



Mrs P Monahan
Trustee



Ms E Forde
Trustee

TOBER TINYS COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity 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

1.1 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 charity. 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.

1.2 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.

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.

1.3 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.

TOBER TINYS COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.4 Financial instruments

The charity 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 charity's balance sheet when the charity 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 charity 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.

1.5 Equity instruments

Equity instruments issued by the charity 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 charity.

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

1.7 Retirement benefits

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

TOBER TINYS COMMUNITY PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.8 Leases

2 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.

3 Employees

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

	2024	2023
	Number	Number
Total	5	5

4 Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	152	142
Other creditors	12,670	10,040
	<u>12,822</u>	<u>10,182</u>

**TOBER TINYS COMMUNITY PLAYGROUP
MANAGEMENT INFORMATION
FOR THE YEAR ENDED 31 MARCH 2024**

TOBER TINYS COMMUNITY PLAYGROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted funds £	Restricted funds £	2024 Total £	2023 Total £
Incoming resources				
Fees	9,755	-	9,755	10,728
Milk remittance	243	-	243	150
Savings Club membership fees	-	-	-	225
Education Authority PEAG	-	53,383	53,383	51,375
Education Authority SEN costs	-	6,928	6,928	3,612
Education Authority Getting ready to learn	-	200	200	200
Education Authority Engage	-	-	-	4,368
Education Authority Outdoor learning project	-	-	-	-
Education Authority SEN EYIS	-	-	-	-
Early Years Pathway fund	-	15,000	15,000	14,990
Early Years Childcare support fund	-	-	-	-
Tesco community grant	-	-	-	375
Awards for all	-	-	-	-
Fundraising and donations	8,347	-	8,347	7,105
Uniform sales	1,026	-	1,026	987
Child in Need fundraising	85	-	85	148
Empowering improvement	-	-	-	800
Government energy support	-	-	-	600
Childcare partnership	2,500	-	2,500	800
Trip Income	993	-	993	-
Education authority Senis Gen Assistant	-	2,465	2,465	-
Saving Club	590	-	590	-
Total incoming resources	23,539	77,975	101,515	96,463
Resources expended				
Charitable activities				
Wages and salaries	-	63,100	63,100	59,286
Staff training	-	415	415	544
Pension costs	-	4,805	4,805	4,735
Catering	2,854	-	2,854	3,761
Play equipment and resources	-	1,963	1,963	4,984
Early Years IEYS	-	1,625	1,625	65
Access NI	-	-	-	40
Memberships and subscriptions	766	-	766	2,813
Tutors	-	-	-	1,490
Trips	-	1,828	1,828	734
Expenditure on charitable activities	(3,620)	(73,735)	(77,355)	(78,452)

TOBER TINYS COMMUNITY PLAYGROUP

DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2024

Resources expended

Governance costs

Rent	-	4,289	4,289	3,875
Cleaning	448	-	448	334
Power, light and heat	-	2,906	2,906	2,177
Repairs and maintenance	3,722	-	3,722	4,922
Insurance	591	-	591	538
Travelling expenses	-	-	-	43
Bank charges	412	-	412	415
Printing, postage and stationery	108	-	108	282
Telecommunications	500	-	500	375
Uniforms	1,180	-	1,180	1,114
Sundry expenses	641	-	641	655
	-	350	350	-
	<u>(7,602)</u>	<u>(7,545)</u>	<u>(15,147)</u>	<u>(14,730)</u>
Expenditure on governance costs				
	<u>(11,222)</u>	<u>(81,280)</u>	<u>(92,502)</u>	<u>(93,182)</u>
Total resources expended				
	<u>12,317</u>	<u>(3,305)</u>	<u>9,013</u>	<u>3,281</u>
Net incoming resources				