

Charity number 102605

**TOBER TINYS COMMUNITY PLAYGROUP  
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# TOBER TINYS COMMUNITY PLAYGROUP

## COMPANY INFORMATION

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### Trustees

Paula Glendinning  
Paula Monahan  
Emma Forde  
Nicola Higgins  
Jenna Pickering  
Michelle Shiels  
Amy Patterson  
Andrea Thompson  
Jamie-Lee Colvin  
Joanne Keatley

(Appointed 15 October 2024)  
(Appointed 15 October 2024)

### Secretary

Mrs J Pickering

### Charity number

102605

### Registered office

6 Desertmartin Road  
Tobermore  
Co Londonderry  
BT45 5SG

### Accountants

David Lyttle + Co Ltd  
Station House  
46 Molesworth Street  
Cookstown  
Co Tyrone  
BT80 8PA

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# TOBER TINYS COMMUNITY PLAYGROUP

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# TOBER TINYS COMMUNITY PLAYGROUP

## TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2025

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The trustees who have served during the year were:

Trustees:	
Treasurer	Emma Forde
Secretary	Jenna Pickering
Chairperson	Paula Monahan
Trustee	Paula Glendinning
Trustee	Nicola Higgins
Trustee	Amy Patterson
Trustee	Michelle Shiels
Trustee	Andrea Thompson
Trustee	Jame-Lee Colvin
Trustee	Joanne Keatley

### 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 2025

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### Trustees' Report

During this term we have been thankful to be working towards some inhouse improvements to the area of which the children play. Structure of the floor / painting and new furniture all has been done and with a vision of replacement of old radiators which have been in place for 20+years.

These developments go ahead towards brightening and creating that safe, happy and engaging area for children to learn and grow. With the wonderful team within Tober Tinys they continue to raise the standard and ensure that initiatives are taken forward with the help of the some of the financial supporting grants that are on offer.

The team structurally has not changed, and it has strengthened with the support of all working and collaborating and supporting Chloe in her new full-time role. At midway point the team have met the milestones that we usually set, and children have all settled in well and parents providing great feedback. Congratulations to the team and especially Clare, 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.

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. This has just been recently confirmed, and money will be reaching our account soon.

We have our 25 Anniversary coming up now in April so there are lots of fun things happening for the children and families of playgroup, but also in the community for past and present children / families and local businesses and residents. The team have all been working hard to achieve a fantastic celebration.

### 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



Paula Monahan  
Chairperson

# TOBER TINYS COMMUNITY PLAYGROUP

## INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES ON THE PREPARATION OF THE UNAUDITED STATUTORY FINANCIAL STATEMENTS OF TOBER TINYS COMMUNITY PLAYGROUP FOR THE YEAR ENDED 31 MARCH 2025

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I report on the accounts of the charity for the year ended 31 March 2025, which are set out on pages 4 to 10.

### Respective responsibilities of the 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.

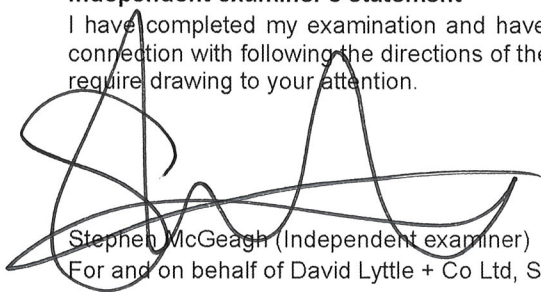
My examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also included consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as charity Trustees concerning any such matters.

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, Statutory Auditor

**David Lyttle + Co Ltd**  
Chartered Accountants  
Station House  
46 Molesworth Street  
Cookstown  
Co Tyrone  
BT80 8PA  
18 September 2025

# TOBER TINYS COMMUNITY PLAYGROU

## STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>				
Fees				
Milk remittance	12,517	-	12,517	9,755
Education Authority PEAG	201	-	201	243
Education Authority SEN costs	-	60,750	60,750	53,383
Education Authority Getting ready to learn	-	1,953	1,953	6,928
Education Authority SEN EYIS	-	300	300	200
Early Years Pathway fund	-	120	120	-
Early Years Childcare support fund	-	16,500	16,500	15,000
National Lottery Award for All Community Community Fund	-	1,026	1,026	-
DAERA Rural Micro Grant	-	3,570	3,570	-
Fundraising and donations	-	3,949	3,949	-
Uniform sales	11,594	-	11,594	8,347
Child in Need fundraising	1,656	-	1,656	1,026
Childcare partnership	-	-	-	85
Trip Income	700	-	700	2,500
Education authority Senis Gen Assistant	791	-	791	993
Savings Club membership fees	-	4,856	4,856	2,465
Bank interest	310	-	310	590
	33	-	33	-
<b>Total incoming resources</b>	<b>27,802</b>	<b>93,024</b>	<b>120,826</b>	<b>101,515</b>
<b>Resources expended</b>				
Charitable activities	2,358	84,966	87,324	77,356
Governance costs	15,498	4,639	20,137	15,147
<b>Total resources expended</b>	<b>17,856</b>	<b>89,605</b>	<b>107,461</b>	<b>92,503</b>
<b>Net incoming/(outgoing) resources</b>	<b>9,946</b>	<b>3,419</b>	<b>13,365</b>	<b>9,012</b>
<b>Net movement in funds</b>	<b>9,946</b>	<b>3,419</b>	<b>13,365</b>	<b>9,012</b>
<b>Total funds brought forward at 1 April 2024</b>	<b>33,809</b>	<b>5,435</b>	<b>39,244</b>	<b>30,232</b>
<b>Total funds carried forward at 31 March 2025</b>	<b>43,755</b>	<b>8,854</b>	<b>52,609</b>	<b>39,244</b>

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.

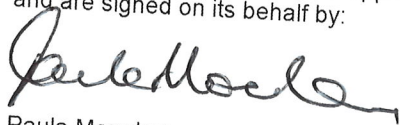
# TOBER TINYS COMMUNITY PLAYGROUP

## BALANCE SHEET

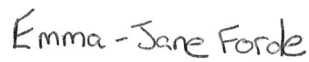
AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Current assets</b>					
Cash at bank and in hand		69,059		52,066	
<b>Creditors: amounts falling due within one year</b>	4	<u>(16,450)</u>		<u>(12,822)</u>	
<b>Net current assets</b>			<u>52,609</u>		<u>39,244</u>
<b>Capital and reserves</b>					
Unrestricted funds			43,755		33,809
Restricted funds			8,854		5,435
<b>Total equity</b>			<u>52,609</u>		<u>39,244</u>
			-		-

The financial statements were approved by the board of trustees and authorised for issue on 18 September 2025 and are signed on its behalf by:



Paula Monahan  
Trustee



Emma Forde  
Trustee

# TOBER TINYS COMMUNITY PLAYGROUP

## NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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### 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 2019 - 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 Fund accounting

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 2025

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### 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 2025

### 1 Accounting policies

(Continued)

#### 1.8 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to profit or loss so as to produce a constant periodic rate of interest on the remaining balance of the liability.

### 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:

	2025 Number	2024 Number
Total	5	5

### 4 Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	646	152
Other creditors	15,805	12,670
	<u>16,451</u>	<u>12,822</u>

**TOBER TINYS COMMUNITY PLAYGROUP  
MANAGEMENT INFORMATION  
FOR THE YEAR ENDED 31 MARCH 2025**

# TOBER TINYS COMMUNITY PLAYGROUP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds £	Restricted funds £	2025 Total £	2024 Total £
<b>Incoming resources</b>				
Fees				
Milk remittance	12,517	-	12,517	9,755
Education Authority PEAG	201	-	201	243
Education Authority SEN costs	-	60,750	60,750	53,383
Education Authority Getting ready to learn	-	1,953	1,953	6,928
Education Authority SEN EYIS	-	300	300	200
Early Years Pathway fund	-	120	120	-
Early Years Childcare support fund	-	16,500	16,500	15,000
National Lottery Award for All Community Community Fund	-	1,026	1,026	-
DAERA Rural Micro Grant	-	3,570	3,570	-
Fundraising and donations	-	3,949	3,949	-
Uniform sales	11,594	-	11,594	8,347
Child in Need fundraising	1,656	-	1,656	1,026
Childcare partnership	-	-	-	85
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Education authority Senis Gen Assistant	791	-	791	993
Savings Club membership fees	-	4,856	4,856	2,465
Bank interest	310	-	310	590
	33	-	33	-
<b>Total incoming resources</b>	<b>27,802</b>	<b>93,024</b>	<b>120,826</b>	<b>101,515</b>
<b>Resources expended</b>				
<b>Charitable activities</b>				
Wages and salaries				
Staff training	-	62,951	62,951	63,100
Pension costs	-	92	92	415
Catering	-	4,871	4,871	4,805
Play equipment and resources	1,922	-	1,922	2,854
Early Years IEYS	-	14,000	14,000	1,963
Memberships and subscriptions	-	1,690	1,690	1,625
Tutors	436	-	436	766
Trips	-	354	354	-
	-	1,007	1,007	1,828
<b>Expenditure on charitable activities</b>	<b>(2,358)</b>	<b>(84,966)</b>	<b>(87,324)</b>	<b>(77,356)</b>

# TOBER TINYS COMMUNITY PLAYGROUP

## DETAILED STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2025

<b>Resources expended</b>				
<b>Governance costs</b>				
Rent				
Cleaning	2,332	2,515	4,847	4,289
Power, light and heat	354	-	354	448
Repairs and maintenance	3,249	-	3,249	2,906
Insurance	2,160	1,975	4,135	3,722
Accountancy	680	-	680	591
Bank charges	648	-	648	-
Printing, postage and stationery	288	-	288	412
Telecommunications	162	-	162	108
Uniforms	888	-	888	500
Sundry expenses	3,001	-	3,001	1,180
Savings club bank fees	1,518	150	1,668	641
	218	-	218	350
<b>Expenditure on governance costs</b>	<u>(15,498)</u>	<u>(4,639)</u>	<u>(20,137)</u>	<u>(15,147)</u>
<b>Total resources expended</b>	<u>(17,856)</u>	<u>(89,605)</u>	<u>(107,461)</u>	<u>(92,503)</u>
<b>Net incoming resources</b>	<u>9,946</u>	<u>3,419</u>	<u>13,364</u>	<u>9,012</u>