

**Strabane Primary Community Playgroup**  
**Financial statements**  
**for the year ended 31 March 2025**

# **Strabane Primary Community Playgroup**

## **Financial statements for the year ended 31 March 2025**

	Pages
Trustees and advisors	1
Trustees' annual report	2
Independent examiner's report	4
Income and expenditure account	5
Balance sheet	5
Notes to the financial statements	6

# **Strabane Primary Community Playgroup**

## **Trustees and advisors**

### **Trustees**

D O'Kane  
T Barr  
H Gallagher

### **Bankers**

Ulster Bank  
Belfast

# Strabane Primary Community Playgroup

## Trustees' annual report For the year ended 31 March 2025

We, the committee of Strabane Primary Community Playgroup, present our report below and the financial statements for the year ended 31 March 2025.

Strabane Primary Community Playgroup is a registered charity with the Charity Commission of Northern Ireland. The registration number is 104600.

### Objectives and activities

Strabane Primary Community Playgroup (SCPP) is an independent, cross community, cross border playgroup which is run voluntarily by parents. It is primarily for children in their main preschool year. It is a non-profit playgroup and it is entirely funded by the parents of the children who attend. SCPP accept children aged from 2 years 10 months up to 4 years and are open five days a week during school terms. Sessions are held every morning from 9.00am to 11.30am and includes a healthy snack buffet break.

### Purpose

**Purpose 1.** To advance education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/carers to take responsibility for and to become involved in the activities of the group;

The direct benefits which flow from this purpose are that the children at this stage have a safe, healthy and stimulating environment in which they can learn through play and that each child will be helped to develop their own unique set of qualities and talents to their full potential.

These benefits can be evidenced by feedback from the Parents, by the detailed observations and assessments carried out by staff and by the external inspections from the Education Department and Social Services. The purpose of the Playgroup is beneficial and there is no harm.

The beneficiaries of this purpose are the children who attend the Playgroup.

**Purpose 2.** To promote the preservation of health of the beneficiaries.

The trustees believe that both elements of the public benefit requirement are satisfied. The direct benefits that flow from this purpose are that beneficiaries receive a healthy snack during their session which encourages healthy eating at a young age, parents/carers are informed of any health-related information relevant to children at this stage and the Playgroup liaises with Social Services and other health officials in regards to making the health and development of the children a priority. These benefits can be evidenced by feedback from parents, records kept of the children and also by external inspections by Social Services and other Health Officials. The purpose is beneficial and there is no harm.

The beneficiaries of this purpose are the children who attend the Playgroup.

**Purpose 3.** Supporting the values and principle of early years.

The trustees believe that both elements of the public benefit requirement are satisfied. The direct benefits flowing adherence to these principles are that children at this stage have a safe, healthy and stimulating environment in which they can learn through play and that each child will be helped to develop their own unique set of qualities and talents to their full potential. These benefits can be evidenced by feedback from the Parents, by the detailed observations and assessments carried out by staff and by the external inspections from the Education Department and Social Services. The purpose of the Playgroup is beneficial and there is no harm.

The beneficiaries of this purpose are the children who attend the Playgroup.

In relation to all of the above, a private benefit to trustees and staff may arise from training in good governance, finance, child protection, first aid, etc. Through this training, skills and experience are acquired which are transferable to other settings. These benefits are incidental and necessary because to ensure standards of care are achieved the training must be fulfilled and certificates received on completion must be put on public show.

# Strabane Primary Community Playgroup

## Trustees' annual report For the year ended 31 March 2025

### Statement of Trustees' Responsibilities

The trustees are required by law to prepare the annual report and financial statements for each financial year, which give a true and fair view of the state of affairs of the Playgroup for the financial year.

In preparing these financial statements the trustees are required to:

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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Playgroup's transactions and disclose with reasonable accuracy at any time the financial position of the Playgroup and enable them to ensure that the financial statements comply with the Regulator for Charities in Northern Ireland. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Statement of Trustees' Confirmations

In the case of each of the persons who are trustees at the time that the report is approved, the following applies:

- so far as each trustee is aware, there is no relevant information of which the Playgroup's independent examiner is unaware; and
- each trustee has taken all the steps that he or she ought to have taken as a trustee in order to make himself or herself aware of any relevant information and to establish that the organisation's independent examiner is aware of the information.

Signed on behalf of the Playgroup

D O'Kane  
Trustee

T Barr  
Trustee

Date: 1 December 2025

# Strabane Primary Community Playgroup

## Independent examiner's report to the Trustees of Strabane Primary Community Playgroup

I hereby report on the financial statements of Strabane Primary Community Playgroup for the year ended 31 March 2024, which comprise the Income & Expenditure account, the Balance Sheet and the related notes.

### Respective responsibilities of officers and members of the committee

As explained more fully in the 'Statement of Trustees' responsibilities' (as set out on page 2), the trustees are responsible for the preparation of the financial statements in accordance with the Charities Act (Northern Ireland) 2008.

The committee consider that an audit is not required for this year end and have elected to have its accounts checked by an independent examiner.

It is my responsibility to:

- examine the accounts under Section 65 of the Charities Act (Northern Ireland) 2008;
- follow the procedures laid down in the general directions given by the Charity Commission for Northern Ireland under Section 65(9)(b) of the Charities Act (Northern Ireland) 2008; and
- state whether particular matters have come to my attention.

### Basis of independent examiner's report

My examination includes a review of the accounting records kept by the Playgroup and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently, I do not express an audit opinion on the accounts.

### Independent examiner's statement

In connection with my examination, I have reasonable cause to believe that:

- 1) in all material respects the requirements: to keep accounting records and prepare accounts have been met; and
- 2) there are no material matters to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Michael Hann  
Chartered Accountant – ACA Ireland

**Date: 1 December 2025**

# Strabane Primary Community Playgroup

## Income and expenditure account for the year ended 31 March 2025

	2025	2024
<b>Continuing operations</b>	<b>£</b>	<b>£</b>
School fee income	37,890	33,521
Grant income	25,853	9,063
Fundraising	-	550
Bank interest	-	-
<b>Income</b>	<b>63,833</b>	<b>43,134</b>
Staff costs	42,392	33,617
Professional Fees	209	447
Bank fees		32
Insurance costs	596	520
Grant expenditure		3,700
Other expenditure	1,333	1,261
<b>Expenditure</b>	<b>44,530</b>	<b>39,577</b>
<b>Net profit</b>	<b>19,303</b>	<b>3,557</b>

## Balance sheet as at 31 March 2025

	2025	2024
	<b>£</b>	<b>£</b>
<b>Current assets</b>		
Cash at bank – Ulster Bank	39,059	19,756
<b>Net assets</b>	<b>39,059</b>	<b>19,756</b>
<b>Reserves</b>		
At 1 April	19,756	16,199
Excess of income over expenditure	19,303	3,557
<b>Capital employed</b>	<b>39,059</b>	<b>19,756</b>

The notes to the accounts form an integral part of these financial statements.

**Signed for on behalf of the Trustees of Strabane Primary Community Playgroup:**

Name: D O’Kane

Name: T Barr

Date: 1 December 2025

# **Strabane Primary Community Playgroup**

## **Notes to the financial statements for the year ended 31 March 2025**

### **1 Principal accounting policies**

The financial statements have been prepared in accordance with the Charities SORP 2015 (FRS 102). A summary of the key accounting policies, which have been consistently applied, have been set out below.

#### **Basis of accounting**

The financial statements are prepared in accordance with the historical cost convention.

#### **Income**

Income represents fee income, donations, cash received, fundraising and grant income

#### **Grants**

Grants that relate to specific capital expenditure are treated as deferred income, which is then credited to the income and expenditure account over the useful life.

Revenue grants are credited to the income and expenditure account as the related expenditure is incurred.

### **2 Trustees' emoluments**

All trustees give their services on a voluntary basis, and no remuneration is paid to them.