

**Discovering Kids Playgroup**  
**REPORT AND FINANCIAL STATEMENTS**  
**for the year ended 31 August 2022**

**Charities Number:**

NIC104738

# Discovering Kids Playgroup

## FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

### Contents

	Pages
References and administrative details of the Charity	3
Trustees' Annual Report	3-5
Independent Examiners Report to the Trustees	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9-13

# Discovering Kids Playgroup - Trustee's Annual Report for the year ended 31 August 2022

The Trustees present their Annual Report and Financial Statements for Discovering Kids Playgroup for the year ended 31 August 2022.

## References and Administrative Details

**Charity Name:** Discovering Kids Playgroup

**Charity Registration Number:** NIC104738

**Principal Address/Registered Office:** 100 Loup Road  
Moneymore  
Magherafelt  
BT45 7ST

## Trustees

The trustees who served during the year are as follows:

**Chairperson:** Karen Brown  
**Secretary:** Sinead McMahon  
**Treasurer:** Michael O'Boyle

**Committee Members** Martin Kelly  
Claire McVey

## Objectives & Activities

We promote, sustain and increase individual and collective knowledge of approx. 40 3-4 year olds every year (September - June). We offer two- and three-quarter hours of pre-school education, five days a week to children of families in the surrounding area regardless of disability, nationality, ethnic identity, political or religious opinion. We deliver quality pre-school education through implementing the NI pre-school curriculum and we are inspected by ETI and NHSCT annually helping us to maintain high standards in all areas of childcare.

## Compliance with Public Benefit

The Charity has given careful consideration to the Charity Commission for Northern Ireland's guidance on public benefit to ensure that the activities entered into during the year have helped to achieve the Charity's objectives and activities, as well as providing public benefit.

## Financial Review

The statement of Financial Activities is listed on page 7.

## **Charitable Purposes**

The Group is established to promote play based learning environments for all children under statutory school age, (hereinafter referred to as the beneficiaries) of the Magherafelt/Sperrins and its surrounding environs in County 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: a) to advance the education of the beneficiaries by the provision of safe and satisfying group play, with the right of parents/careers 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 b) to support the values and principles of Early Years.

## **Achievements & Performance**

The financial/school year of 1st Sept 2021 to 31st August 2022 operated with one morning Preschool session. A total of 26 Preschool children attended the Playgroup in the year, assisted by 5 staff. During which time DKP was able to offer 2 Pre-Pre sessions in the afternoon.

The playgroup reopened in September 2021 following the enforced government lockdowns and associated Covid-19 closures of which continued to affect attendances of staff and children. It was a very challenging time that the staff, the children, their parents and committee had to navigate.

Early years, along with Primary and Secondary school children returned in September 2021 for a new school year. The previous guidance issued that focused on social distancing etc. was adhered to until such times that the government eased this guidance.

The committee are extremely grateful of the efforts by the staff and parents to adhere to the health & safety guidance and maximise the fight against Covid-19.

The committee are tremendously proud of the staff who worked every day to ensure the children received their early years education despite all the concerns around Covid-19.

Fundraising activities that normally take place each year were greatly impacted by the Covid-19 pandemic.

The Christmas Calendar did manage to take place proving to be a great fundraiser as well as a great keep sake for parents and the children. The staff also had a pyjama day for the children which was a great success. The children absolutely loved it and it was a fantastic fundraiser.

Several grants were made available due to the pandemic. These grants were a great help and helped to offset the loss in fundraising. They also were to help cover the additional costs incurred due to the extra cleaning and the PPE required due to Covid-19. We also received various grants such as Engage I funding and a sustainability grant for maintenance.

Well done and many thanks to all the staff and parents for ensuring a successful 2020 2021 school year through an extremely challenging time.

## **Structure, Governance and Management**

Discovering Kids Playgroup is a Registered Charity and is governed by the terms of its constitution, which was adopted by the membership on 2nd April 2008. Discovering Kids Playgroup is registered with the Charity Commission and is placed on the Northern Ireland register of charities from 23rd March 2016.

The objectives and activities of the Charity are administered by a Management Committee, which shall consist of the three Honorary Officers and not less than two nor more than nine other members. The members are elected at the Annual General Meeting and shall meet not less than two times per term which equates to six times per year.

**Funds held as custodian trustee on behalf of others**

The charity holds no funds as custodian trustees on behalf of others.

Approved by the trustees on 22 November 2022 and signed on their behalf by:



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**Karen Brown**  
Chair



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**Michael O'Boyle**  
Treasurer

# Independent examiner's report to the charity trustees of Discovering Kids Playgroup

I report on the accounts of the Trust for the year ended 31 August 2022, which are set out on pages 7 to 8.

## 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 requirements of the Charities Act 2008. Having satisfied myself that the charity is not subject to audit, and is eligible for independent examination, 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 Commission under section 65 (9) (b) of the Charities Act; and,
- 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. The examination included a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes 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 65 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 and with the methods and principles of the 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; and,
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 the following the Directions of the Charity Commission for Northern Ireland, I have found no matters that require drawing to your attention.

Signed: Seamus O'Neill ACA  
Name: Seamus O'Neill FCA

Date: 22 November 2022

Weir & Co. Chartered Accountants, 23 High Street, Moneymore, BT45 7PA.

## Discovering Kids Playgroup

### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

#### STATEMENT OF FINANCIAL ACTIVITIES

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b><u>Income</u></b>					
Income from charitable activities		8,745	-	8,745	5,092
Grants and donations		60,984	1,656	62,640	66,365
<b>Total income</b>	<b>2</b>	<b>69,729</b>	<b>1,656</b>	<b>71,385</b>	<b>71,457</b>
<b><u>Expenditure</u></b>					
Expenditure on charitable activities	<b>3</b>	77,796	1,656	79,452	68,365
<b>Total expenditure</b>		<b>77,796</b>	<b>1,656</b>	<b>79,452</b>	<b>68,365</b>
<b>Net income/(expenditure) and net movement in funds for the year</b>	<b>4</b>	<b>(8,067)</b>	<b>-</b>	<b>(8,067)</b>	<b>3,092</b>
<b><u>Reconciliation of funds</u></b>					
Total funds brought forward	<b>4</b>	35,998	-	35,998	32,906
<b>Total funds carried forward</b>		<b>27,931</b>	<b>-</b>	<b>27,931</b>	<b>35,998</b>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

## Discovering Kids Playgroup

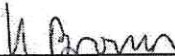
### FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 AUGUST 2022

#### BALANCE SHEET

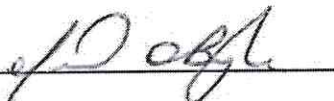
	Note	2022 £	2021 £
<b><u>Fixed Assets</u></b>			
Tangible Assets	5	14,814	18,280
<b>Total Fixed Assets</b>		<b>14,814</b>	<b>18,280</b>
<b><u>Current assets</u></b>			
Cash at bank and in hand		14,085	22,537
Debtors	6	124	64
<b>Total Current Assets</b>		<b>14,209</b>	<b>22,601</b>
<b><u>Liabilities</u></b>			
Creditors: Amounts falling due within one year	7	1,092	4,883
<b>Net Assets</b>		<b>27,931</b>	<b>35,998</b>
<b>The funds of the charity:</b>			
Unrestricted income funds	4	27,931	35,998
Restricted income funds	4	-	-
		<b>27,931</b>	<b>35,998</b>

The notes form part of these accounts.

The financial statements were approved by the trustees on 22 November 2022 and signed on their behalf by:

  
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Karen Brown  
Chair

  
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Michael O'Boyle  
Treasurer

## Discovering Kids Playgroup

# Notes to the Financial Statements for the year ended 31 August 2022

### 1. Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are as follows:

#### (a) Basis of preparation

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)).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 that no restatement of comparative items was required.

#### (b) Income

Grants that relate to specific capital expenditure are treated as restricted income which is credited to the Statement of Financial Activities when received/receivable. Revenue grants are credited to the Statement of Financial Activities in accordance with the terms of the grant. Donations are included in the Statement of Financial Activities when receivable.

#### (c) Resources expended

##### Support costs in furtherance of the objectives of the charity

This represents all expenditure directly attributable to charitable causes.

##### Management and Administration

This includes all expenditure not directly allocated above. Overhead costs have been attributed to the management and administration of the charity.

#### (d) Fixed Assets

Depreciation is calculated so as to write off the cost of an asset over the useful economic life of that asset as follows:

Equipment – 5% per annum

#### (e) Funds Structure

The playgroups have various types of funds for which it is responsible and which require separate disclosure. These are as follows:

### Restricted funds

Income receivable is earmarked by the donor for specific purposes. Such purposes are within the overall aims of the organisation.

### Unrestricted funds

Funds which are expendable at the discretion of the company in furtherance of the objectives of the charity. In addition, funds may be held in order to finance capital investment and working capital.

## (f) Pensions

Existing employees of the charity are auto enrolled in the NEST pension scheme unless they have exercised their right to opt out. The employer's contributions made to the scheme in 2022 was £700 (2021: £557) with an employer's contribution rate of 3% and an employee's contribution of 5% of pensionable pay.

## 2. INCOME

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income from charitable activities:				
Playgroup fees	6,530	-	6,530	2,905
Other income	176	-	176	265
Milk monies	199	-	199	135
Fundraising	1,840	-	1,840	1,787
<b>Total income from charitable activities</b>	<b>8,745</b>	<b>-</b>	<b>8,745</b>	<b>5,092</b>
Grants & Donations:				
EA Grant	57,454	1,456	58,910	49,426
Grant – sustainability grant	3,030	-	3,030	-
Grant – restart	-	-	-	7,837
Grant – get ready to learn	-	200	200	299
ICT grant	-	-	-	1,500
Grant – childcare recovery support	-	-	-	7,303
Donation	500	-	500	-
<b>Total grants &amp; donations</b>	<b>60,984</b>	<b>1,656</b>	<b>62,640</b>	<b>66,365</b>
<b>Total income</b>	<b>69,729</b>	<b>1,656</b>	<b>71,385</b>	<b>71,457</b>

### 3. EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
<b>Expenditure on Charitable</b>				
<b>Activities:</b>				
Wages	53,216	1,456	<b>54,672</b>	50,835
Employer Pension Contributions	700	-	<b>700</b>	557
Play Materials & Consumables	2,909	200	<b>3,109</b>	1,049
Early Years Advisor	1,462	-	<b>1,462</b>	1,560
Food & Sundries	3,021	-	<b>3,021</b>	2,024
Rent	520	-	<b>520</b>	520
Repairs & Renewals	2,987	-	<b>2,987</b>	1,319
Insurance	1,100	-	<b>1,100</b>	957
Telephone	834	-	<b>834</b>	947
Stationery & Advertising	151	-	<b>151</b>	353
Heat & Light	1,915	-	<b>1,915</b>	1,128
Donations	100	-	<b>100</b>	-
Water Rates	527	-	<b>527</b>	656
Pest Control	125	-	<b>125</b>	120
Computer equipment	528	-	<b>528</b>	1,528
Cleaning	685	-	<b>685</b>	255
Staff clothing	272	-	<b>272</b>	148
Sundry Expenses	432	-	<b>432</b>	70
Depreciation	3,464	-	<b>3,464</b>	3,466
Accountancy	2,538	-	<b>2,538</b>	714
Bank & Credit Card fees	310	-	<b>310</b>	159
<b>Total</b>	<b>77,796</b>	<b>1,656</b>	<b>79,452</b>	<b>68,365</b>

#### 4. ANALYSIS OF CHARITABLE FUNDS

##### Analysis of movements in unrestricted funds

	Balance 1 September 2021 £	Incoming resources £	Resources expended £	Funds 31 August 2022 £
General fund	35,998	69,729	(77,796)	27,931
<b>Total</b>	<b>35,998</b>	<b>69,729</b>	<b>(77,796)</b>	<b>27,931</b>

##### Analysis of movements in restricted funds

	Balance 1 September 2021 £	Incoming resources £	Resources expended £	Funds 31 August 2022 £
Grant – Engage II	-	1,456	(1,456)	-
Grant – get ready to learn	-	200	(200)	-
<b>Total</b>	<b>-</b>	<b>1,656</b>	<b>(1,656)</b>	<b>-</b>

## 5. TANGIBLE FIXED ASSETS

	Freehold Land & Buildings £	Fixtures Fittings & Equipment £	Total £
<b>Cost</b>			
As at 1 September 2021	40,529	28,758	69,287
Additions	-	-	-
<b>As at 31 August 2022</b>	<b>40,529</b>	<b>28,758</b>	<b>69,287</b>
<b>Depreciation</b>			
As at 1 September 2021	27,653	23,354	51,007
Charge for the year	2,032	1,434	3,466
<b>As at 31 August 2022</b>	<b>29,685</b>	<b>24,788</b>	<b>54,473</b>
<b>Net Book Value</b>			
As at 31 August 2022	10,844	3,970	14,814
As at 1 September 2021	12,876	5,404	18,280

## 6. DEBTORS

	2022 £	2021 £
Taxation and social security costs	124	64
	<b>124</b>	<b>64</b>

## 7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accountancy	1,092	714
NEST	-	37
Deferred income - Restart	-	4,132
	<b>1,092</b>	<b>4,883</b>