

**Clonduff Pre-School Playgroup**  
**Receipts and Payments Account**  
**Year Ended 31 May 2025**

**G. Curran & Co. Ltd**  
**Accountants**  
**63 Irish Street**  
**Downpatrick**  
**Co. Down**  
**BT30 6BS**

# Clonduff Pre-School Playgroup

Year Ended 31 May 2025

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**Clonduff Pre-School Playgroup**

**Year Ended 31 May 2025**

**Accountants' Report  
to Clonduff Pre-School Playgroup**

In accordance with your instructions we have prepared, without carrying out an audit, the Receipts and Payments Account for the year ended 31 May 2025, set out on pages 2 to 5 and approved by you, from the accounting records of the organisation and from information and explanations supplied to us by you.

G. Curran & Co. Ltd  
Accountants

63 Irish Street  
Downpatrick  
Co. Down  
BT30 6BS

16 June 2025

## Clonduff Pre-School Playgroup

### Receipts and Payments Account for the year ended 31 May 2025

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Receipts</b>	119,015	123,350
<b>Other income</b>	1,045	833
<b>Payments</b>		
Employee costs	90,024	86,206
Premises costs	8,853	4,171
Repairs and maintenance	10,491	2,032
Administration expenses	6,702	4,786
Subsistence expenses	1,491	1,896
Legal and professional fees	4,582	3,028
Finance charges	1,042	180
Other expenditure	2,397	625
	<u>125,582</u>	<u>102,924</u>
<b>Net (deficit)/surplus for year</b>	<u>(5,522)</u>	<u>21,259</u>
<b>Net surplus brought forward</b>	<u>168,309</u>	<u>147,050</u>
<b>Net surplus carried forward</b>	<u>162,787</u>	<u>168,309</u>

A detailed analysis of the receipts and payments account is shown at note 2.

## Clonduff Pre-School Playgroup

### Balance Sheet at 31 May 2025

	Notes	2025 £	2024 £
<b>Current assets</b>			
Cash at bank (current account)	97,954	106,520	
Cash at bank (savings account)	64,833	61,789	
	<u>162,787</u>	<u>168,309</u>	
<b>Net current assets</b>		162,787	168,309
<b>Net assets</b>		<u>162,787</u>	<u>168,309</u>
<b>Capital account</b>			
Balance at start of period		168,309	147,050
Net (deficit)/surplus for year		(5,522)	21,259
		<u>162,787</u>	<u>168,309</u>

I approve this Receipts and Payments Account on behalf of Clonduff Pre-School Playgroup and confirm that I have made available all relevant records and information for its preparation.

Sinead Cousins, Treasurer

16 June 2025

The notes on pages 4 to 5 form part of these accounts.

## Clonduff Pre-School Playgroup

### Notes to the Receipts and Payments Account for the year ended 31 May 2025

#### 1 Accounting policies

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the Receipts and Payments account.

##### (a) Accounting Convention

The account has been prepared under the historical cost convention.

##### (b) Taxation

No provision has been made for any taxation liability in respect of the results shown in the account.

#### 2 Receipts and Payments account analysis

	2025 £	2024 £
<b>Receipts</b>		
DENI/PEEP	105,083	106,399
Grants	563	1,300
Fundraising	7,149	10,240
Fees	6,136	4,750
Other	84	661
	<u>119,015</u>	<u>123,350</u>
<b>Other income</b>		
Interest receivable	<u>1,045</u>	<u>833</u>
<b>Employee costs</b>		
Wages and salaries	<u>90,024</u>	<u>86,206</u>
<b>Premises costs</b>		
Rent and rates	8,455	3,600
Cleaning	398	571
	<u>8,853</u>	<u>4,171</u>
<b>Repairs and maintenance</b>		
Repairs	3,963	-
Equipment renewals	3,304	-
Resources	3,224	2,032
	<u>10,491</u>	<u>2,032</u>

## Clonduff Pre-School Playgroup

### Notes to the Receipts and Payments Account for the year ended 31 May 2025

#### Administration expenses

Telephone	1,071	662
Postage and stationery	846	326
Fundraising costs	426	1,126
Outings	37	530
Early Years	4,322	2,142
	<u>6,702</u>	<u>4,786</u>

#### Subsistence expenses

Milk and snacks	<u>1,491</u>	<u>1,896</u>
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#### Legal and professional fees

Accountants fees	3,204	2,130
Insurance	819	797
Human resources	559	101
	<u>4,582</u>	<u>3,028</u>

#### Finance charges

Bank charges	<u>1,042</u>	<u>180</u>
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#### Other expenditure

Sundry expenses	<u>2,397</u>	<u>625</u>
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