

## **Independent examiner's report to the charity trustees of Sunshine Playgroup**

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 2 to 5.

### **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 record
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.



Name: Gwendoline J McKee

Relevant professional qualification or body:

ACMA CGMA - Chartered Institute of Management Accountant

Address: 1 A Boghead Bridge Road  
Craigavon  
BT67 ODL

Date: 28-Jun-24

## Sunshine Playgroup

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 2 to 5.  
Statement of Receipts and Payments - Year Ended 31 August 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
<ul style="list-style-type: none"> <li>• follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act</li> <li>• state whether particular matters have come to my attention.</li> </ul>				
SEELB	59359.35	0	0	59359.35
Playgroup Fees	9799.00	0	0	9799.00
Donations	255.14	0	0	255.14
Grants	2495.00	0	0	2495.00
Fundraising	5122.10	0	0	5122.10
Insurance	266.00	0	0	266.00
Uniform Monies	1437.00	0	0	1437.00
Pre-school contribution	3145.00	0	0	3145.00
Milk reimbursement	305.63	0	0	305.63
Reimbursement for goods and services	1214.63	0	0	1214.63
4. That there is further information need	272.00	0	0	272.00
Commission	29.61	0	0	29.61
Annual Trip	257.30	0	0	257.30
Photographer	1006.00	0	0	1006.00
	84963.76	0	0	84963.76
Less Petty Cash	<u>450.00</u>	0	0	<u>450.00</u>
	<b><u>84513.76</u></b>	0	0	<b><u>84513.76</u></b>
<b>Payments</b>				
Salaries	59488.05	0	0	59488.05
HMRC	5981.73	0	0	5981.73
Nest Pension	4101.82	0	0	4101.82
Rent	1686.30	0	0	1686.30
Telephone/Broadband	408.67	0	0	408.67
Water rates	75.56	0	0	75.56
Resources	1857.86	0	0	1857.86
Milk & Snacks	1853.79	0	0	1853.79
Photocopier	596.90	0	0	596.90
Uniforms	1188.10	0	0	1188.10
Kitchen Refurb	8695.49	0	0	8695.49
Activity	45.00	0	0	45.00
Maintenance	432.27	0	0	432.27
Insurance	686.40	0	0	686.40
World Vision Donation	237.60	0	0	237.60
Electricity	1188.44	0	0	1188.44
Specialist Support Services	1652.70	0	0	1652.70
Annual lease for Forest school	100.00	0	0	100.00
Transportation	98.00	0	0	98.00
Year End Trip	354.00	0	0	354.00
Specialist Stationery	22.00	0	0	22.00
Fuel	1119.00	0	0	1119.00
Training	48.00	0	0	48.00
Printing	50.81	0	0	50.81
Promotional Items	58.95	0	0	58.95
Gifts	484.62	0	0	484.62
Donations	300.50	<u>0</u>	<u>0</u>	300.50
Photographer	721.60	0	0	721.60
	<b><u>93534.16</u></b>	<u>0</u>	<u>0</u>	<b><u>93534.16</u></b>

## Sunshine Playgroup

I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 2 to 5.  
Statement of Receipts and Payments - Year Ended 31 August 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
<b>Asset and investment purchases</b>				
New Kitchen Appliances	575.00	0	0	575.00
Purchase of Equipment	<u>3303.72</u>	<u>0</u>	<u>0</u>	<u>3303.72</u>
<b>Total Payments</b>	<b>97412.88</b>	<b>0</b>	<b>0</b>	<b>97412.88</b>
Net receipts/(payments)	<u>12899.12</u>	<u>0</u>	<u>0</u>	<u>12899.12</u>
Transfer to/(from) funds	0	0	0	0
Add uncleared cheques 21/22	120.12	0	0	120.12
Less uncleared payment 22/23	51.04	0	0	51.04
<b>Deficit for the year</b>	<b><u>12968.20</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>12968.20</u></b>
<b>Reconciliation 31.08.23</b>				
Cash at bank & in hand 01.09.22	25337.93	0	0	25337.93
Deficit this year end	12968.20	0	0	12968.20
Cash at bank & in hand 31.08.23	<b><u>12369.73</u></b>	<b>0</b>	<b>0</b>	<b><u>12369.73</u></b>

**Sunshine Playgroup**

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**Section C**

	Nature of relationship	Nature of transaction	Transaction amount (£)	Balance outstanding at period end (£)
<b>C5 Transactions with trustees and connected persons</b>	Margaret Ross	Calculating monthly	<b>300.00</b>	<b>0</b>
	Trustee and Treasurer	salaries	<b>0</b>	<b>0</b>
			<b>0</b>	<b>0</b>
			<b>0</b>	<b>0</b>
			<b>0</b>	<b>0</b>

## Sunshine Playgroup

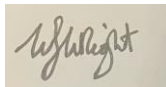
I report on the accounts of the Trust for the year ended 31 August 2023, which are set out on pages 2 to 5.

### Statement of Assets and Liabilities - Year Ended 31 August 2023

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total 2023 £
<ul style="list-style-type: none"> <li>• follow the procedures laid down in the general Directions given by the Commission under section 65(9)(b) of the Charities Act</li> <li>• state whether particular matters have come to my attention.</li> </ul>				
Cash at bank & in hand 01.09.22	25337.93	0	0	25337.93
Deficit this year end	12968.20	0	0	12968.20
Cash at bank & in hand 31.08.23	<b><u>12369.73</u></b>	<u>0</u>	<u>0</u>	<b><u>12369.73</u></b>
<b>Bank &amp; Cash Balances</b>				
Bank Current Account	12369.73	0	0	12369.73
Bank Deposit Accounts	0	0	0	0.00
Cash in Hand	0	0	0	0.00
<b>Other Assets (unrestricted Funds)</b>				
Play equipment	39188.60	0	0	39188.60
Office equipment	4016.69	0	0	4016.69
Kitchen equipment	1370.58	0	0	1370.58
Cleaning & maintenance equipment	1253.40	0	0	1253.40
ICT	2902.66	0	0	2902.66
Furniture and Storage	10015.02	0	0	10015.02
	<b><u>58746.95</u></b>	<u>0</u>	<u>0</u>	<b><u>58746.95</u></b>
<b>Liabilities (Unrestricted Fund)</b>				
22/23 Uncleared payments	51.04			51.04

Approved by the trustees on 26th September 2023 and signed on their behalf by:

Wesley Wright  
Chair



Margaret Ross  
Treasurer

Margaret Ross