

**SMALLFRY COMMUNITY PLAYGROUP
UNAUDITED ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

**SMALLFRY COMMUNITY PLAYGROUP
UNAUDITED ACCOUNTS
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**SMALLFRY COMMUNITY PLAYGROUP
BUSINESS INFORMATION**

Proprietor

Smallfry Community Playgroup
Killyshambally
Maguiresbridge
Co Fermanagh
BT94 5JY

Business address

Killyshambally
Maguiresbridge
Co Fermanagh
BT94 5JY

Accountants

Brenda Kelly
Kelly & Comac Accountants
35 Main Street
Trillick
Co Tyrone
BT78 3SS

**SMALLFRY COMMUNITY PLAYGROUP
APPROVAL OF THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

I approve these accounts, comprising the Profit and Loss account, the Balance Sheet and the related notes. I confirm that I have made available all relevant records and information.

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**SMALLFRY COMMUNITY PLAYGROUP
ACCOUNTANTS' REPORT**

Accountants' report on the unaudited accounts of Smallfry Community Playgroup for the year ended 30 September 2018

In accordance with the terms of our engagement letter, we have prepared for your approval the accounts for the year ended 30 September 2018 which comprise the Profit and Loss Account, the Balance Sheet and the related notes.

We have compiled these unaudited accounts from the accounting records, information and explanations that you have given us.



Brenda Kelly

Kelly & Comac Accountants
35 Main Street
Trillick
Co Tyrone
BT78 3SS

25 February 2019

**SMALLFRY COMMUNITY PLAYGROUP
PROFIT AND LOSS ACCOUNT
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

	2018 £	2017 £
Turnover		
Cost of sales	60,304	70,027
Gross profit	(4,582)	(6,007)
	<u>55,722</u>	<u>64,020</u>
Expenses		
Wages, salaries and other staff costs	47,604	49,334
Car, van and travel expenses	1,014	1,048
Rent, rates, power and insurance costs	1,907	1,472
Repairs and renewals of property and equipment	1,590	5,626
Phone, fax, stationery and other office costs	2,505	3,186
Advertising and business entertainment costs	-	32
Bank, credit card and other financial charges	252	368
Accountancy, legal and other professional fees	2,752	1,056
Depreciation and loss/profit on sale of assets	128	160
Other business expenses	179	1,500
	<u>57,931</u>	<u>63,782</u>
(Loss)/profit	<u>(2,209)</u>	<u>238</u>

**SMALLFRY COMMUNITY PLAYGROUP
BALANCE SHEET
AS AT 30 SEPTEMBER 2018**

	Notes	2018 £	2017 £
Fixed assets			
Equipment, machinery and motor vehicles	2	510	638
Other fixed assets	3	20,918	20,918
		<u>21,428</u>	<u>21,556</u>
Current assets			
Bank/building society balances			
Cash in hand		8,472	9,456
Other current assets and prepayments		9	29
		-	226
		<u>8,481</u>	<u>9,711</u>
Current liabilities			
Other liabilities and accruals		1,811	960
Net current assets		<u>6,670</u>	<u>8,751</u>
Net assets		<u>28,098</u>	<u>30,307</u>
Capital account			
Balance at start of period		30,307	30,069
Net (loss)/profit		(2,209)	238
		<u>28,098</u>	<u>30,307</u>

**SMALLFRY COMMUNITY PLAYGROUP
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 30 SEPTEMBER 2018**

1 Accounting policies

Accounting basis

The accounts have been prepared under the historical cost convention and in accordance with UK Generally Accepted Accounting Practice.

Turnover

Turnover represents the value, net of VAT and discounts, of goods provided to customers and work carried out in respect of services provided to customers.

2 Plant, machinery and motor vehicles

		Computer equipment £
Cost		
At 1 October 2017		
At 30 September 2018		638
Depreciation		
Charge for the year		638
At 30 September 2018		128
Net book value		
At 30 September 2018		128
At 30 September 2017		510
		638

3 Other fixed assets

	2018 £	2017 £
Premises (see note 4)	20,918	20,918
	20,918	20,918

4 Premises

		Land and buildings £
Cost		
At 1 October 2017		
At 30 September 2018		20,918
Depreciation		
At 30 September 2018		20,918
Net book value		
At 30 September 2018		-
At 30 September 2017		20,918
		20,918

Date: 25/02/2019
 Time: 14:44:50

Smallfry Community Playgroup
Period Trial Balance

To Period: Month 12, September 2018

<u>N/C</u>	<u>Name</u>	<u>Debit</u>	<u>Credit</u>
0010	Building Improvements	✓ 20,917.90	
0030	Office Equipment	✓ 637.82	
0031	Office Equipment Depreciation		✓ 127.56
1200	Ulster Bank Current Account	5,962.54	
1210	Ulster Bank Business Reserve	(2,509.16	
1230	Petty Cash	✓ 8.63	
2109	Accruals		✓ 1,810.98
3101	Group Funds		30,320.19
4000	WELB Peags funds		✓ 47,346.00
4001	Lodgements inc Fees		✓ 12,876.47
4003	Fund raising		✓ 72.13
4007	Bank interest received		✓ 9.66
7004	✓ Regular Wages	(42,840.51	
7005	✓ Casual Wages	(3,272.06	
7007	✓ NEST pension	✓ 657.40	
7100	Rent	✓ 100.00	
7102	Water rates	✓ 160.23	
7106	Grocery and cleaning	✓ 1,684.69	
7200	Electric	✓ 458.00	
7300	Heating oil	✓ 1,189.00	
7306	Sweatshirts	✓ 301.40	
7403	Transport and Entertainment	✓ 1,014.00	
7404	✓ Staff Bonus	✓ 550.00	
7502	Telephone	✓ 744.00	
7504	Computer, printer and stationery	✓ 867.08	
7505	Toys, books & new equipment	✓ 2,596.25	
7601	Accountancy	✓ 960.00	
7602	NIPPA fees	✓ 1,792.02	
7800	Repairs and renewals	✓ 1,590.35	
7901	Bank fees	✓ 251.59	
8000	Depreciation	✓ 127.56	
8200	Donations	✓ 30.00	
8201	Subscriptions	✓ 149.00	
8203	✓ Training	✓ 297.00	
8204	Insurance	✓ 894.80	
	Totals:	<u>92,562.99</u>	<u>92,562.99</u>

Wages etc

• Direct Costs: Grocery & Cleaning 1684.69
 Sweatshirts 301.40
 Toys Books & Equip 2596.25
4582.34