

**ST COLMCILLE'S PRE-SCHOOL PLAYGROUP**

**UNAUDITED**

**TRUSTEES' REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30 JUNE 2024**

# ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

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## ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 30 JUNE 2024

**Trustees** M Alton (resigned 4 September 2024)  
C Gilmore  
G Hasson  
S McCullough  
L Gawlik

**Charity registered number** NIC107354

**Principal office** 191 Upper Newtownards Road  
Belfast  
BT4 3JB

**Bankers** Danske Bank  
Donegall Square West  
Belfast  
BT1 6JS

## **ST COLMCILLE'S PRE-SCHOOL PLAYGROUP**

### **TRUSTEES' REPORT FOR THE YEAR ENDED 30 JUNE 2024**

The Trustees present their annual report together with the financial statements of the St Colmcille's Pre-School Playgroup for the year 1 July 2023 to 30 June 2024.

#### **Objectives and activities**

##### **a. Policies and objectives**

St Colmcille's Pre-School aims to provide a high quality preschool experience for every child, to enable them to reach their full potential in a place of security and warmth.

The pre-school is registered with Belfast Health and Social Care Trust (BHSCT) and inspected annually by BHSCT to ensure we provide a quality service and maintain high standards.

The pre-school offers 48 places funded by the Department of Education for Northern Ireland as part of the governments Pre-school Education Programme and is inspected by the ETI (Education & Training Inspectorate) to ensure high standards are maintained, that we provide an effective preschool education and that we demonstrate the capacity to identify and bring about improvement in the interest of all our learners.

The pre-school is also a member of Early Years, the organisation for young children.

Our public benefit statement is as documented on the Charity Commission for Northern Ireland's website and remains unchanged, the pre-school was established to promote play based learning environments for all children in their preschool year in East Belfast (beneficiaries) without distinction of race, religion, gender or disability by associating with 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/ carers to take responsible for and to become involved in the activities of the group; and to promote the preservation of health of the beneficiaries.
- b) To support the values and principles of Early Years.

##### **b. Strategies for achieving objectives**

Our curriculum is guided by the various publications produced by the department of Education and is carefully designed to meet the children's physical, social, emotional and cognitive needs at their particular stage of development. The programme is both broad and balanced, and allows the children to make independent choices, it provides them with opportunities to develop the learning associated with:

- Personal, Social and Emotional Development
- Physical Development
- Language Development
- The Arts (creative, aesthetic development)
- Early Mathematical Development
- The World Around Us

We have seven members of staff in the preschool; A Coordinator managing the setting and another six members of staff consisting of two teams; a leader and 2 assistants supporting 24 children in each of two classes.

The staff have developed a caring, nurturing atmosphere in the preschool, they are committed and professional in all aspects of their job and this is evident in the progression we see in the children's learning and development.

Parents have expressed their satisfaction that their children are experiencing a happy, fulfilling start to their education and are well prepared to move to the next stage in their education.

## **ST COLMCILLE'S PRE-SCHOOL PLAYGROUP**

### **TRUSTEES' REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024**

#### **Objectives and activities (continued)**

##### **c. Fundraising**

The preschool is committed to raising funds through a variety of means, the trustees organised a series of events to raise funds which included a sponsored walk, wine and cheese evening, coffee morning and bake sale and raffles. These events were very well supported by the families and local community.

We received a small amount of funding through the Getting Ready to Learn Programme and were able to replace some activity packs for use by children at home with their parents, raising parents awareness of the skills developed and promoted through the use of specific tools and increasing parents engagement with their child's learning in school.

#### **Achievements and performance**

##### **a. Main achievements of the Charity**

In the year ended 30th June 2024, we had 43 children attending with 8 members of staff. All 43 children were eligible to receive a preschool place funded by the Education Authority under the Preschool Education Programme (PSEP).

All the children attending the preschool were provided with a variety of learning opportunities throughout the year which were carefully planned to meet their physical, social, emotional and cognitive needs at their particular stage of development.

We continue to engage parents through a variety of means – newsletters, digital platforms, events, concerts, they demonstrate their support to the preschool by their continued involvement in all the group's activities and fundraising efforts.

Our staff teams have developed a caring, nurturing atmosphere in the preschool, they are committed and professional in all aspects of their job and this is evident in the progression we see in the children's learning and development. All of our staff attend various courses throughout the year We are very proud to have a staff team who are so willing to further their professional development.

We maintain strong links with the primary school most of our children move on to, we visit regularly and avail of the big hall for physical play sessions, in order to ensure the transition to the next stage of education is as smooth as possible. We have also continued to strengthen our excellent links within the local community, with local schools and other service providers and arrange visits to them with the children.

#### **Financial review**

##### **a. Going concern**

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements. Further details regarding the adoption of the going concern basis can be found in the accounting policies.

#### **Structure, governance and management**

##### **a. Constitution**

St Colmcille's Pre-School Playgroup is a registered charity, number NIC107354. The charity is governed by a Constitution.

**ST COLMCILLE'S PRE-SCHOOL PLAYGROUP**

**TRUSTEES' REPORT (CONTINUED)  
FOR THE YEAR ENDED 30 JUNE 2024**

**Structure, governance and management (continued)**

**b. Methods of appointment or election of Trustees**

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Constitution.

**Statement of Trustees' responsibilities**

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Northern Ireland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Charities Act (Northern Ireland) 2008, the Charities (Accounts and Reports) Regulations (Northern Ireland) 2015 and the provisions of the Trust deed. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....  
**C Gilmore**  
Trustee



.....  
**S McCullough**  
Trustee

Date: 24/10/2024

## **ST COLMCILLE'S PRE-SCHOOL PLAYGROUP**

### **INDEPENDENT EXAMINER'S REPORT FOR THE YEAR ENDED 30 JUNE 2024**

#### **Independent Examiner's Report to the Trustees of St Colmcille's Pre-School Playgroup**

I report on the financial statements of the charity for the year ended 30 June 2024 which are set out on pages 7 to 14.

#### **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; and
- state whether particular matters have come to my attention.

#### **Basis of Independent Examiner's Statement**

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 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 63 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;
4. that there is further information needed for a proper understanding of the accounts to be reached.

## ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

### INDEPENDENT EXAMINER'S REPORT (CONTINUED) FOR THE YEAR ENDED 30 JUNE 2024

#### 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.

This report is made solely to the charity's Trustees, as a body, in accordance with section 65(3)(a) of the Charities Act (Northern Ireland) 2008 and regulations made under section 66 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report.

Signed: 

Dated: 24/10/2024

Mr G Alton

80 Knockvale Park  
Belfast  
BT5 6HJ

## ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

### STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 30 JUNE 2024

	Note	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
<b>Income from:</b>				
Charitable activities	3	128,137	128,137	129,568
<b>Total income</b>		<u>128,137</u>	<u>128,137</u>	<u>129,568</u>
<b>Expenditure on:</b>				
Charitable activities	4	133,962	133,962	129,621
<b>Total expenditure</b>		<u>133,962</u>	<u>133,962</u>	<u>129,621</u>
<b>Net movement in funds</b>		<u>(5,825)</u>	<u>(5,825)</u>	<u>(53)</u>
<b>Reconciliation of funds:</b>				
Total funds brought forward		55,384	55,384	55,437
Net movement in funds		(5,825)	(5,825)	(53)
<b>Total funds carried forward</b>		<u>49,559</u>	<u>49,559</u>	<u>55,384</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 9 to 14 form part of these financial statements.

**ST COLMCILLE'S PRE-SCHOOL PLAYGROUP**

**BALANCE SHEET  
AS AT 30 JUNE 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	8	20,000	20,000
		<u>20,000</u>	<u>20,000</u>
<b>Current assets</b>			
Cash at bank and in hand		29,559	35,384
		<u>29,559</u>	<u>35,384</u>
<b>Net current assets</b>		<u>29,559</u>	<u>35,384</u>
<b>Total assets less current liabilities</b>		<u>49,559</u>	<u>55,384</u>
<b>Net assets excluding pension asset</b>		<u>49,559</u>	<u>55,384</u>
<b>Total net assets</b>		<u><u>49,559</u></u>	<u><u>55,384</u></u>
<b>Charity funds</b>			
Restricted funds	10	-	-
Unrestricted funds	10	49,559	55,384
<b>Total funds</b>		<u><u>49,559</u></u>	<u><u>55,384</u></u>

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:



.....  
**C Gilmore**  
Trustee



.....  
**S McCullough**  
Trustee

Date: 24/10/2024

The notes on pages 9 to 14 form part of these financial statements.

## ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

#### 1. General information

St Colmcille's Pre-School Playgroup is registered with the Charity Commission for Northern Ireland under Charity Registration Number 107354. The charity is registered with HMRC under HMRC Charities reference number NI01380.

The charity's registered address is: 191 Upper Newtownards Road, Belfast, BT4 3JB.

The principal activity of the charity is the running of a pre-school playgroup.

#### 2. Accounting policies

##### 2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act (Northern Ireland) 2008.

St Colmcille's Pre-School Playgroup meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

##### 2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

##### 2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

##### 2.4 Tangible fixed assets and depreciation

Tangible fixed assets costing £250 or more are capitalised and recognised when future economic benefits are probable and the cost or value of the asset can be measured reliably.

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

## ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

#### 2. Accounting policies (continued)

##### 2.4 Tangible fixed assets and depreciation (continued)

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, .

Depreciation is provided on the following basis:

Long-term leasehold property	-	Not provided
Fixtures and fittings	-	10% straight line
Computer equipment	-	20% straight line

##### 2.5 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

##### 2.6 Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

##### 2.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

#### 3. Income from charitable activities

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Pre-School activities	128,137	<b>128,137</b>
	<hr/> <hr/>	<hr/> <hr/>
	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Pre-School activities	129,568	129,568
	<hr/> <hr/>	<hr/> <hr/>

## ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

#### 4. Analysis of expenditure on charitable activities

##### Summary by fund type

	<b>Unrestricted funds 2024 £</b>	<b>Total 2024 £</b>
Pre-School activities	133,962	<b>133,962</b>
	<u>133,962</u>	<u>133,962</u>
	<i>Unrestricted funds 2023 £</i>	<i>Total 2023 £</i>
Pre-School activities	129,621	129,621
	<u>129,621</u>	<u>129,621</u>

#### 5. Analysis of expenditure by activities

	<b>Activities undertaken directly 2024 £</b>	<b>Support costs 2024 £</b>	<b>Total funds 2024 £</b>
Pre-School activities	117,667	16,295	<b>133,962</b>
	<u>117,667</u>	<u>16,295</u>	<u>133,962</u>
	<i>Activities undertaken directly 2023 £</i>	<i>Support costs 2023 £</i>	<i>Total funds 2023 £</i>
Pre-School activities	112,852	16,768	129,620
	<u>112,852</u>	<u>16,768</u>	<u>129,620</u>

#### 6. Independent examiner's remuneration

The independent examiner did not receive any remuneration for the independent examination of the Charity's annual accounts (2023: £nil).

## ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

#### 7. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 30 June 2024, no Trustee expenses have been incurred (2023 - £NIL).

#### 8. Tangible fixed assets

	Long-term leasehold property £	Fixtures and fittings £	Computer equipment £	Total £
<b>Cost or valuation</b>				
At 1 July 2023	20,000	10,000	800	30,800
At 30 June 2024	20,000	10,000	800	30,800
<b>Depreciation</b>				
At 1 July 2023	-	10,000	800	10,800
At 30 June 2024	-	10,000	800	10,800
<b>Net book value</b>				
At 30 June 2024	20,000	-	-	20,000
At 30 June 2023	20,000	-	-	20,000

#### 9. Financial instruments

	2024 £	2023 £
<b>Financial assets</b>		
Financial assets measured at fair value through income and expenditure	29,559	35,384

Financial assets measured at fair value through income and expenditure comprise cash at bank and in hand.

ST COLMCILLE'S PRE-SCHOOL PLAYGROUP

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024

10. Statement of funds

Statement of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
<b>Unrestricted funds</b>				
General Funds - all funds	55,384	128,137	(133,962)	49,559

Statement of funds - prior year

	<i>Balance at 1 July 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2023 £</i>
<b>Unrestricted funds</b>				
General Funds - all funds	75,437	129,568	(129,621)	75,384

Total differs from the current year brought forward balance (Unrestricted funds)	(20,000)
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11. Summary of funds

Summary of funds - current year

	Balance at 1 July 2023 £	Income £	Expenditure £	Balance at 30 June 2024 £
General funds	55,384	128,137	(133,962)	49,559

Summary of funds - prior year

	<i>Balance at 1 July 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Balance at 30 June 2023 £</i>
General funds	75,437	129,568	(129,621)	75,384

**ST COLMCILLE'S PRE-SCHOOL PLAYGROUP**

**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 30 JUNE 2024**

**12. Analysis of net assets between funds**

**Analysis of net assets between funds - current period**

	<b>Unrestricted funds 2024 £</b>	<b>Total funds 2024 £</b>
Tangible fixed assets	20,000	<b>20,000</b>
Current assets	29,559	<b>29,559</b>
<b>Total</b>	<b>49,559</b>	<b>49,559</b>

**Analysis of net assets between funds - prior period**

	<i>Endowment funds 2023 £</i>	<i>Unrestricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	(20,000)	40,000	20,000
Current assets	-	35,384	35,384
<b>Total</b>	<b>(20,000)</b>	<b>75,384</b>	<b>55,384</b>